

### 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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>NICKSON TRUCKING LLC</b>		7 Nonemployee compensation \$ <b>3757.18</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>1504 BEAVER TAN CT</b>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code <b>WAKE FOREST, NC 27587</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>NICKSON TRUCKING LLC</b>  Street address (including apt. no.) <b>1504 BEAVER TAN CT</b>  City or town, state or province, country, and ZIP or foreign postal code <b>WAKE FOREST, NC 27587</b>		7 Nonemployee compensation \$ 3757.18	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	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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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name <b>NICKSON TRUCKING LLC</b>  Street address (including apt. no.) <b>1504 BEAVER TAN CT</b>  City or town, state or province, country, and ZIP or foreign postal code <b>WAKE FOREST, NC 27587</b>		7 Nonemployee compensation  <b>\$3757.18</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://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.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>NICKSON TRUCKING LLC</b>  Street address (including apt. no.) <b>1504 BEAVER TAN CT</b>  City or town, state or province, country, and ZIP or foreign postal code <b>WAKE FOREST, NC 27587</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>3757.18</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name <b>NICKSON TRUCKING LLC</b>  Street address (including apt. no.) <b>1504 BEAVER TAN CT</b>  City or town, state or province, country, and ZIP or foreign postal code <b>WAKE FOREST, NC 27587</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
			\$3757.18	\$				
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds				
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	11 Excess golden parachute payments	12 Gross proceeds paid to an attorney	
			13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
15a Section 409A deferrals			15b Section 409A income			16 State tax withheld	17 State/Payer's state no.	18 State income
\$			\$			\$	\$	\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

To complete Form 1099-MISC, use:

- The 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](http://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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See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	6 Medical and health care payments \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2018 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>		
RECIPIENT'S name <b>FSA TRUCKING INC. -</b>		7 Nonemployee compensation \$ <b>4358.22</b>	8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			10 Crop insurance proceeds \$
Street address (including apt. no.)  <b>11839 TIDEWATER DR</b>		11	12				
City or town, state or province, country, and ZIP or foreign postal code <b>COTTONDALE, AL 35453</b>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$				
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>					
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$			

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		<b>Copy 1 For State Tax Department</b>
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name <b>FSA TRUCKING INC. -</b>  Street address (including apt. no.) <b>11839 TIDEWATER DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>COTTONDALE, AL 35453</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 4358.22	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		14 Gross proceeds paid to an attorney
			\$		\$
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld	
\$		\$		\$	
				17 State/Payer's state no.	
				\$	
				18 State income	
				\$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$				
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4 Federal income tax withheld \$		<b>Copy B For Recipient</b>				
5 Fishing boat proceeds \$				6 Medical and health care payments \$		
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>		7 Nonemployee compensation  <b>\$4358.22</b>		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>FSA TRUCKING INC. -</b>  Street address (including apt. no.) <b>11839 TIDEWATER DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>COTTONDALE, AL 35453</b>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
			11		12	
			13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	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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Department of the Treasury - Internal Revenue Service

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**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://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.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>FSA TRUCKING INC. -</b>  Street address (including apt. no.) <b>11839 TIDEWATER DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>COTTONDALE, AL 35453</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>4358.22</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>	
			\$	\$				
RECIPIENT'S name <b>FSA TRUCKING INC. -</b>  Street address (including apt. no.) <b>11839 TIDEWATER DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>COTTONDALE, AL 35453</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
\$4358.22	\$							
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds							
\$	\$							
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$			15b Section 409A income \$			16 State tax withheld	17 State/Payer's state no.	18 State income
						\$		\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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- The 2018 General Instructions for Certain Information Returns, and
- The 2018 Instructions for Form 1099-MISC.

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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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>79845-97</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2018 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>		
RECIPIENT'S name <b>Jim Smith</b>		7 Nonemployee compensation \$ <b>2930.42</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>250 dogwood road</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		<b>Copy 1 For State Tax Department</b>
		\$	\$		
PAYER'S TIN 7799	RECIPIENT'S TIN 79845-97	5 Fishing boat proceeds	6 Medical and health care payments		
		\$	\$		
RECIPIENT'S name <b>Jim Smith</b>  Street address (including apt. no.) <b>250 dogwood road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 2930.42	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		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.
\$	\$		\$		\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>79845-97</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>Jim Smith</b>  Street address (including apt. no.) <b>250 dogwood road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		7 Nonemployee compensation  <b>\$2930.42</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>79845-97</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Jim Smith</b>  Street address (including apt. no.) <b>250 dogwood road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>2930.42</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>79845-97</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>Jim Smith</b>  Street address (including apt. no.) <b>250 dogwood road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$2930.42	\$			
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds
			11		12		
13 Excess golden parachute payments			14 Gross proceeds paid to an attorney		15a Section 409A deferrals		15b Section 409A income
\$			\$		\$		\$
16 State tax withheld			17 State/Payer's state no.		18 State income		\$
\$			\$		\$		\$

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Slinfy</b>		7 Nonemployee compensation \$ <b>0.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>P O BOX 233</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>BETHLEHEM, GA 30620</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>Slinfy</b>  Street address (including apt. no.) <b>P O BOX 233</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BETHLEHEM, GA 30620</b>		7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>Slinfy</b>  Street address (including apt. no.) <b>P O BOX 233</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BETHLEHEM, GA 30620</b>		7 Nonemployee compensation  <b>\$0.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with</b> <b>recipient's state</b> <b>income tax return,</b> <b>when required.</b>	
RECIPIENT'S name <b>Slinfy</b>  Street address (including apt. no.) <b>P O BOX 233</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BETHLEHEM, GA 30620</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>Slinfy</b>  Street address (including apt. no.) <b>P O BOX 233</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BETHLEHEM, GA 30620</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$0.00	\$			
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
			\$	\$			
11  12			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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# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Ray</b>		7 Nonemployee compensation \$ <b>0.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>1855 GATEWAY BLVD., SUITE 550</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>CONCORD, CA 94520</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	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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Cat. No. 14425J

www.irs.gov/Form1099MISC

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

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>Ray</b>  Street address (including apt. no.) <b>1855 GATEWAY BLVD., SUITE 550</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CONCORD, CA 94520</b>		7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
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		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>				
5 Fishing boat proceeds \$						
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
RECIPIENT'S name <b>Ray</b>  Street address (including apt. no.) <b>1855 GATEWAY BLVD., SUITE 550</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CONCORD, CA 94520</b>		7 Nonemployee compensation  <b>\$0.00</b>				8 Substitute payments in lieu of dividends or interest \$
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>				10 Crop insurance proceeds \$
		11				12
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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Ray</b>  Street address (including apt. no.) <b>1855 GATEWAY BLVD., SUITE 550</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CONCORD, CA 94520</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>
			3 Other income			
			\$			
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
7799	N/A	\$	\$			
RECIPIENT'S name <b>Ray</b>  Street address (including apt. no.) <b>1855 GATEWAY BLVD., SUITE 550</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CONCORD, CA 94520</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
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		11	12			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
				\$	\$	
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$		\$		\$	

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>		
RECIPIENT'S name <b>ENTERPRISE FREIGHT SOLUTIONS INC.</b>				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.)  <b>2000 LATHROP AVENUE</b>				7 Nonemployee compensation \$ <b>900.00</b>			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code <b>RACINE, WI 53405</b>				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11	12	<b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$					
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.		
18 State income \$							

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>	
		\$	\$		
		5 Fishing boat proceeds	6 Medical and health care payments		
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$	\$		
RECIPIENT'S name <b>ENTERPRISE FREIGHT SOLUTIONS INC.</b>  Street address (including apt. no.) <b>2000 LATHROP AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>RACINE, WI 53405</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 900.00	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
		\$	\$		
		15a Section 409A deferrals	15b Section 409A income		
		\$	\$		
		16 State tax withheld	17 State/Payer's state no.	18 State income	
		\$		\$	
		\$		\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>ENTERPRISE FREIGHT SOLUTIONS INC.</b>  Street address (including apt. no.) <b>2000 LATHROP AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>RACINE, WI 53405</b>		7 Nonemployee compensation  <b>\$900.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>ENTERPRISE FREIGHT SOLUTIONS INC.</b>  Street address (including apt. no.) <b>2000 LATHROP AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>RACINE, WI 53405</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>900.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
					\$	\$	
					5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name <b>ENTERPRISE FREIGHT SOLUTIONS INC.</b>  Street address (including apt. no.) <b>2000 LATHROP AVENUE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>RACINE, WI 53405</b>			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$900.00	\$			
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>		11	12	
					13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals \$			15b Section 409A income \$		16 State tax withheld	17 State/Payer's state no.	18 State income
					\$	\$	\$

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name <b>vishal</b>				6 Medical and health care payments \$	7 Nonemployee compensation \$ <b>160.00</b>	
Street address (including apt. no.)  .				8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>				10 Crop insurance proceeds \$	11	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	12	13 Excess golden parachute payments \$	
				14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.	
					18 State income \$	

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>vishal</b>  Street address (including apt. no.) .  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		7 Nonemployee compensation \$ 160.00	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
6 Medical and health care payments \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$160.00</b>		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>vishal</b>  Street address (including apt. no.) .  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
		11		12	
		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$		15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	

Form **1099-MISC**

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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 (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

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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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** 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.

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**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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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>vishal</b>  Street address (including apt. no.) <b>.</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>160.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>			1 Rents	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>	
			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>vishal</b>  Street address (including apt. no.) .  City or town, state or province, country, and ZIP or foreign postal code <b>NORA, VA 24272</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$160.00	\$			
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
			\$	\$			
11  12			13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
			\$	\$			
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.		18 State income	
\$	\$		\$			\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

To complete Form 1099-MISC, use:

- The 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>AMERICAN OUTLAW TRANSPORTATION LLC</b>				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.)  <b>234 COUNTY ROAD 236</b>				7 Nonemployee compensation \$ <b>8.00</b>			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code <b>SILT, CO 81652</b>				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11	12		
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$					
15a Section 409A deferrals \$	15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		<b>Copy 1 For State Tax Department</b>
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name <b>AMERICAN OUTLAW TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>234 COUNTY ROAD 236</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SILT, CO 81652</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 8.00	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		14 Gross proceeds paid to an attorney
			\$		\$
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld		17 State/Payer's state no.	18 State income
\$	\$	\$			\$
		\$			\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>AMERICAN OUTLAW TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>234 COUNTY ROAD 236</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SILT, CO 81652</b>		7 Nonemployee compensation  <b>\$8.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with</b> <b>recipient's state</b> <b>income tax return,</b> <b>when required.</b>	
RECIPIENT'S name <b>AMERICAN OUTLAW TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>234 COUNTY ROAD 236</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SILT, CO 81652</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>8.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
			\$			<b>Copy C For Payer</b>	
			3 Other income	4 Federal income tax withheld			
PAYER'S TIN			\$	5 Fishing boat proceeds		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
7799				6 Medical and health care payments			
RECIPIENT'S TIN			\$	8 Substitute payments in lieu of dividends or interest			
N/A				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
RECIPIENT'S name <b>AMERICAN OUTLAW TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>234 COUNTY ROAD 236</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SILT, CO 81652</b>			7 Nonemployee compensation	10 Crop insurance proceeds			
			\$8.00	\$			
			11	12			
Account number (see instructions) <table border="1"> <tr> <td>FATCA filing requirement <input type="checkbox"/></td> <td>2nd TIN not <input type="checkbox"/></td> </tr> </table>			FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>						
			\$	\$			
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.			
\$	\$		\$	\$			
			\$	\$			

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# 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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>	
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>		
RECIPIENT'S name <b>OCEAN EXPRESS CARRIERS INC</b>				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.)  <b>1663 LONGVALLEY DR</b>				7 Nonemployee compensation \$ <b>0.00</b>			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code <b>NORTHBROOK, IL 60062</b>				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	11	12	<b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$					
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.		
18 State income \$							

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>OCEAN EXPRESS CARRIERS INC</b>  Street address (including apt. no.) <b>1663 LONGVALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORTHBROOK, IL 60062</b>		7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
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Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>OCEAN EXPRESS CARRIERS INC</b>  Street address (including apt. no.) <b>1663 LONGVALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORTHBROOK, IL 60062</b>		7 Nonemployee compensation  <b>\$0.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

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Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

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**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name <b>OCEAN EXPRESS CARRIERS INC</b>  Street address (including apt. no.) <b>1663 LONGVALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORTHBROOK, IL 60062</b>		7 Nonemployee compensation \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
11		12			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>	
			3 Other income				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds  \$		6 Medical and health care payments  \$
RECIPIENT'S name <b>OCEAN EXPRESS CARRIERS INC</b>  Street address (including apt. no.) <b>1663 LONGVALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NORTHBROOK, IL 60062</b>			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest  \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$0.00	10 Crop insurance proceeds  \$			
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	11  \$			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments  \$	14 Gross proceeds paid to an attorney  \$		
15a Section 409A deferrals  \$	15b Section 409A income  \$		16 State tax withheld  \$	17 State/Payer's state no.  \$	18 State income  \$		

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>AMERICAN PRIDE TRANSPORT, INC.</b>		7 Nonemployee compensation \$ <b>1792.50</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>6752 OAK VALLEY DR</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS, NV 89103</b>		10 Crop insurance proceeds \$	11 <input type="checkbox"/>			
Account number (see instructions) <input type="checkbox"/>	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12 <input type="checkbox"/>	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

☐ VOID ☐ CORRECTED

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		\$				
		2 Royalties				
PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>
		\$	\$			
RECIPIENT'S name <b>AMERICAN PRIDE TRANSPORT, INC.</b>  Street address (including apt. no.) <b>6752 OAK VALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS, NV 89103</b>		5 Fishing boat proceeds	6 Medical and health care payments			
		\$	\$			
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
		\$ 1792.50	\$			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
				\$	\$	
11		12		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
				\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
\$	\$	\$		\$		

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>				
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>				5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S name <b>AMERICAN PRIDE TRANSPORT, INC.</b>  Street address (including apt. no.) <b>6752 OAK VALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS, NV 89103</b>					7 Nonemployee compensation  <b>\$1792.50</b>	8 Substitute payments in lieu of dividends or interest \$
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
			11	12		
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$				
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>AMERICAN PRIDE TRANSPORT, INC.</b>  Street address (including apt. no.) <b>6752 OAK VALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS, NV 89103</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1792.50</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$						
			2 Royalties						
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>			
							3 Other income	4 Federal income tax withheld	
							\$	\$	
RECIPIENT'S name <b>AMERICAN PRIDE TRANSPORT, INC.</b>  Street address (including apt. no.) <b>6752 OAK VALLEY DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>LAS VEGAS, NV 89103</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>			
			\$	\$					
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest					
Account number (see instructions) _____ FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>			
			\$	\$					
			11	12					
13 Excess golden parachute payments \$ _____			14 Gross proceeds paid to an attorney \$ _____			15a Section 409A deferrals \$ _____			
							15b Section 409A income \$ _____		
							16 State tax withheld \$ _____		
17 State/Payer's state no. _____			18 State income \$ _____			19 State income \$ _____			

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2018 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>
RECIPIENT'S name <b>BRIAN A BURRELL</b>				6 Medical and health care payments \$	7 Nonemployee compensation \$ <b>1500.00</b>	
Street address (including apt. no.)  <b>114 HART STREET</b>				8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT, ME 04953</b>				10 Crop insurance proceeds \$	11	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	12	13 Excess golden parachute payments \$	
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$	16 State tax withheld \$	
				17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		<b>Copy 1 For State Tax Department</b>
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name <b>BRIAN A BURRELL</b>  Street address (including apt. no.) <b>114 HART STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT, ME 04953</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 1500.00	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		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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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name <b>BRIAN A BURRELL</b>  Street address (including apt. no.) <b>114 HART STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT, ME 04953</b>		7 Nonemployee compensation  <b>\$1500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
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		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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.

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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 Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>BRIAN A BURRELL</b>  Street address (including apt. no.) <b>114 HART STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT, ME 04953</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name <b>BRIAN A BURRELL</b>  Street address (including apt. no.) <b>114 HART STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWPORT, ME 04953</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds				
			\$1500.00	\$				
			11	12				
13 Excess golden parachute payments \$			14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$	15b Section 409A income \$		
							16 State tax withheld	17 State/Payer's state no.
			\$		\$	\$		

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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				\$		
				2 Royalties		
\$	3 Other income	4 Federal income tax withheld				
\$	\$	\$				
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 dividends or interest			
ALLTRANS TERMINAL COMPANIES, LLC						
Street address (including apt. no.)		\$ 1500.00	\$			
701 PHILPOT DR		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
City or town, state or province, country, and ZIP or foreign postal code		\$	\$			
GALENA PARK, TX 77547		11	12			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments			
			\$			
			\$			
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.			
\$	\$	\$	\$			

Form 1099-MISC

Cat. No. 14425J

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		2 Royalties \$			
		PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>	3 Other income \$
RECIPIENT'S name <b>ALLTRANS TERMINAL COMPANIES, LLC</b>  Street address (including apt. no.) <b>701 PHILPOT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GALENA PARK, TX 77547</b>		5 Fishing boat proceeds  \$	6 Medical and health care payments  \$		
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/>		7 Nonemployee compensation  \$ <b>1500.00</b>	8 Substitute payments in lieu of dividends or interest  \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds  \$		
		11	12		
13 Excess golden parachute payments  \$		14 Gross proceeds paid to an attorney  \$			
15a Section 409A deferrals  \$	15b Section 409A income  \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form 1099-MISC

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name <b>ALLTRANS TERMINAL COMPANIES, LLC</b>  Street address (including apt. no.) <b>701 PHILPOT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GALENA PARK, TX 77547</b>		7 Nonemployee compensation  <b>\$1500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>ALLTRANS TERMINAL COMPANIES, LLC</b>  Street address (including apt. no.) <b>701 PHILPOT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GALENA PARK, TX 77547</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

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Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
					\$	\$	
					5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name <b>ALLTRANS TERMINAL COMPANIES, LLC</b>  Street address (including apt. no.) <b>701 PHILPOT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GALENA PARK, TX 77547</b>			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$1500.00	\$			
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>		11	12	
					13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals			15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	18 State income
\$			\$		\$	\$	\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>SWIFT TRANSPORTATION CO. OF ARIZONA, LLC</b>		7 Nonemployee compensation \$ <b>5020.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>2200 S 75TH AVE</b>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85043</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>SWIFT TRANSPORTATION CO. OF ARIZONA, LLC</b>  Street address (including apt. no.) <b>2200 S 75TH AVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85043</b>		7 Nonemployee compensation \$ 5020.00	8 Substitute payments in lieu of dividends or interest \$		
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	<b>Copy B For Recipient</b>					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$5020.00</b>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>SWIFT TRANSPORTATION CO. OF ARIZONA, LLC</b>  Street address (including apt. no.) <b>2200 S 75TH AVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85043</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		11	12			
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>SWIFT TRANSPORTATION CO. OF ARIZONA, LLC</b>  Street address (including apt. no.) <b>2200 S 75TH AVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85043</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>5020.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

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			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>
			3 Other income			
			\$			
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
7799	N/A	\$	\$			
RECIPIENT'S name <b>SWIFT TRANSPORTATION CO. OF ARIZONA, LLC</b>  Street address (including apt. no.) <b>2200 S 75TH AVE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>PHOENIX, AZ 85043</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
		\$5020.00	\$			
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
		11	12			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
\$			\$	\$		
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$		\$		\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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- The 2018 Instructions for Form 1099-MISC.

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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.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>TITAN SERVICES OF OKLAHOMA LLC</b>		7 Nonemployee compensation \$ <b>225.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>501 EAST 1ST STREET</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>GRANITE, OK 73547</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
RECIPIENT'S name <b>TITAN SERVICES OF OKLAHOMA LLC</b>  Street address (including apt. no.) <b>501 EAST 1ST STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GRANITE, OK 73547</b>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 225.00	8 Substitute payments in lieu of dividends or interest \$	
15a Section 409A deferrals \$		15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> 11	10 Crop insurance proceeds \$	
			13 Excess golden parachute payments \$	12	
			14 Gross proceeds paid to an attorney \$		
			16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>TITAN SERVICES OF OKLAHOMA LLC</b>  Street address (including apt. no.) <b>501 EAST 1ST STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GRANITE, OK 73547</b>		7 Nonemployee compensation  <b>\$225.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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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**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

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**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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>TITAN SERVICES OF OKLAHOMA LLC</b>  Street address (including apt. no.) <b>501 EAST 1ST STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GRANITE, OK 73547</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>225.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>	
			3 Other income				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds  \$		6 Medical and health care payments  \$
RECIPIENT'S name <b>TITAN SERVICES OF OKLAHOMA LLC</b>  Street address (including apt. no.) <b>501 EAST 1ST STREET</b>  City or town, state or province, country, and ZIP or foreign postal code <b>GRANITE, OK 73547</b>			7 Nonemployee compensation  <b>\$225.00</b>		8 Substitute payments in lieu of dividends or interest  \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds  \$		
			11		12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments  \$		14 Gross proceeds paid to an attorney  \$	
15a Section 409A deferrals  \$		15b Section 409A income  \$		16 State tax withheld  \$		17 State/Payer's state no.  \$	
				18 State income  \$			

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2018 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>
RECIPIENT'S name <b>MOTUS TRANSPORTATION LLC</b>				6 Medical and health care payments \$	7 Nonemployee compensation \$ <b>2833.45</b>	
Street address (including apt. no.)  <b>14713 INTERMILAN WAY</b>				8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>CHARLOTTE, NC 28277</b>				10 Crop insurance proceeds \$	11	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	12	13 Excess golden parachute payments \$	
15a Section 409A deferrals \$		15b Section 409A income \$		14 Gross proceeds paid to an attorney \$	16 State tax withheld \$	
				17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

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		\$				
		2 Royalties				
PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>
				\$	\$	
				5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name <b>MOTUS TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>14713 INTERMILAN WAY</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CHARLOTTE, NC 28277</b>		\$	\$	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$ 2833.45	\$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
		11	12			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
			\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
\$	\$	\$		\$		

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>				
5 Fishing boat proceeds \$						
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
RECIPIENT'S name <b>MOTUS TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>14713 INTERMILAN WAY</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CHARLOTTE, NC 28277</b>		7 Nonemployee compensation  <b>\$2833.45</b>				8 Substitute payments in lieu of dividends or interest \$
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>				10 Crop insurance proceeds \$
		11				12
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>MOTUS TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>14713 INTERMILAN WAY</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CHARLOTTE, NC 28277</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>2833.45</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
					\$	\$	
					5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name <b>MOTUS TRANSPORTATION LLC</b>  Street address (including apt. no.) <b>14713 INTERMILAN WAY</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CHARLOTTE, NC 28277</b>			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$ <b>2833.45</b>	\$			
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>		11	12	
					13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals \$			15b Section 409A income \$		16 State tax withheld	17 State/Payer's state no.	18 State income
					\$		\$

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>INLAND TRUCKING INC</b>		7 Nonemployee compensation \$ <b>2200.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>5036 DR PHILLIPS BLVD STE 270</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>ORLANDO, FL 32819</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		<b>Copy 1 For State Tax Department</b>
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name <b>INLAND TRUCKING INC</b>  Street address (including apt. no.) <b>5036 DR PHILLIPS BLVD STE 270</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ORLANDO, FL 32819</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 2200.00	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments		14 Gross proceeds paid to an attorney
			\$		\$
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld		17 State/Payer's state no.	18 State income
\$	\$	\$			\$
		\$			\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	<b>Copy B For Recipient</b>					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$2200.00</b>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>INLAND TRUCKING INC</b>  Street address (including apt. no.) <b>5036 DR PHILLIPS BLVD STE 270</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ORLANDO, FL 32819</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		11	12			
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 990.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>INLAND TRUCKING INC</b>  Street address (including apt. no.) <b>5036 DR PHILLIPS BLVD STE 270</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ORLANDO, FL 32819</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>2200.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

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			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>	
			3 Other income				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds  \$		6 Medical and health care payments  \$
RECIPIENT'S name <b>INLAND TRUCKING INC</b>  Street address (including apt. no.) <b>5036 DR PHILLIPS BLVD STE 270</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ORLANDO, FL 32819</b>			7 Nonemployee compensation  <b>\$2200.00</b>		8 Substitute payments in lieu of dividends or interest  \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds  \$		
			11		12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments  \$		14 Gross proceeds paid to an attorney  \$	
15a Section 409A deferrals  \$		15b Section 409A income  \$		16 State tax withheld  \$		17 State/Payer's state no.  \$	
				18 State income  \$			

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Backwoods Transporter</b>		7 Nonemployee compensation \$ <b>4129.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>1234, Test Road</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>ALBERT, KS 67511</b>		10 Crop insurance proceeds \$	11 <input type="checkbox"/>			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12 <input type="checkbox"/>	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form 1099-MISC		<b>Miscellaneous Income</b>
		2 Royalties \$			
		PAYER'S TIN 7799	RECIPIENT'S TIN N/A	3 Other income \$	
RECIPIENT'S name <b>Backwoods Transporter</b>  Street address (including apt. no.) <b>1234, Test Road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ALBERT, KS 67511</b>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/>		7 Nonemployee compensation \$ 4129.00	8 Substitute payments in lieu of dividends or interest \$		
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
11		12			
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>Backwoods Transporter</b>  Street address (including apt. no.) <b>1234, Test Road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ALBERT, KS 67511</b>		7 Nonemployee compensation  <b>\$4129.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

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Department of the Treasury - Internal Revenue Service

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

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**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

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**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.

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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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** 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.

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**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (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.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Backwoods Transporter</b>  Street address (including apt. no.) <b>1234, Test Road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ALBERT, KS 67511</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>4129.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name <b>Backwoods Transporter</b>  Street address (including apt. no.) <b>1234, Test Road</b>  City or town, state or province, country, and ZIP or foreign postal code <b>ALBERT, KS 67511</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
Account number (see instructions) _____ FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds				
			\$4129.00	\$				
			11	12				
15a Section 409A deferrals \$ _____			15b Section 409A income \$ _____			16 State tax withheld \$ _____		
							17 State/Payer's state no. _____	
18 State income \$ _____			19 State income \$ _____			20 State income \$ _____		
							21 State income \$ _____	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Jim Sample 1</b>		7 Nonemployee compensation \$ <b>3900.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>150 maple ave</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>northport, NY 11768</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>Jim Sample 1</b>  Street address (including apt. no.) <b>150 maple ave</b>  City or town, state or province, country, and ZIP or foreign postal code <b>northport, NY 11768</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 3900.00	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$		OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
6 Medical and health care payments \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$3900.00</b>		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>Jim Sample 1</b>  Street address (including apt. no.) <b>150 maple ave</b>  City or town, state or province, country, and ZIP or foreign postal code <b>northport, NY 11768</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$	
		11		12	
		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$		15b Section 409A income \$
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Jim Sample 1</b>  Street address (including apt. no.) <b>150 maple ave</b>  City or town, state or province, country, and ZIP or foreign postal code <b>northport, NY 11768</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>3900.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>Jim Sample 1</b>  Street address (including apt. no.) <b>150 maple ave</b>  City or town, state or province, country, and ZIP or foreign postal code <b>northport, NY 11768</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$3900.00	\$			
Account number (see instructions) _____			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds
			11	12			
13 Excess golden parachute payments \$ _____			14 Gross proceeds paid to an attorney \$ _____				
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld		17 State/Payer's state no.	18 State income	
\$ _____	\$ _____		\$ _____		_____	\$ _____	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

To complete Form 1099-MISC, use:

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Haleel</b>		7 Nonemployee compensation \$ <b>0.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>218 CAMELLIA BLVD</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>MARSHALLVILLE, GA 31057</b>		10 Crop insurance proceeds \$	11 <input type="checkbox"/>			
Account number (see instructions) <input type="checkbox"/>	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12 <input type="checkbox"/>	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
RECIPIENT'S name <b>Haleel</b>  Street address (including apt. no.) <b>218 CAMELLIA BLVD</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARSHALLVILLE, GA 31057</b>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$	
15a Section 409A deferrals \$		15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
			11	12	
			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 \$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name <b>Haleel</b>  Street address (including apt. no.) <b>218 CAMELLIA BLVD</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARSHALLVILLE, GA 31057</b>		7 Nonemployee compensation  <b>\$0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

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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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

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**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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report this amount 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.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See 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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Haleel</b>  Street address (including apt. no.) <b>218 CAMELLIA BLVD</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARSHALLVILLE, GA 31057</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$			
			2 Royalties			
			\$			
			3 Other income	4 Federal income tax withheld		
			\$	\$		
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
7799	N/A		\$	\$		
RECIPIENT'S name <b>Haleel</b>			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.) <b>218 CAMELLIA BLVD</b>			\$0.00	\$		
City or town, state or province, country, and ZIP or foreign postal code <b>MARSHALLVILLE, GA 31057</b>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
			11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
				\$	\$	
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.		18 State income
\$	\$		\$			\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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- 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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>jon</b>		7 Nonemployee compensation \$ <b>1496.58</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>jon</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code  <b>.,AZ 77777</b>		10 Crop insurance proceeds \$	11 <input type="checkbox"/>			
Account number (see instructions) <input type="checkbox"/>	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12 <input type="checkbox"/>	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		PAYER'S TIN 7799	RECIPIENT'S TIN N/A	3 Other income \$	
RECIPIENT'S name jon  Street address (including apt. no.) jon  City or town, state or province, country, and ZIP or foreign postal code .,AZ 77777		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
		7 Nonemployee compensation \$ 1496.58	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$				
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>jon</b>  Street address (including apt. no.) <b>jon</b>  City or town, state or province, country, and ZIP or foreign postal code <b>.,AZ 77777</b>		7 Nonemployee compensation  <b>\$1496.58</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 990.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with</b> <b>recipient's state</b> <b>income tax return,</b> <b>when required.</b>	
RECIPIENT'S name <b>jon</b>  Street address (including apt. no.) <b>jon</b>  City or town, state or province, country, and ZIP or foreign postal code <b>.,AZ 77777</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1496.58</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>jon</b>  Street address (including apt. no.) <b>jon</b>  City or town, state or province, country, and ZIP or foreign postal code <b>.,AZ 77777</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$ <b>1496.58</b>	\$			
Account number (see instructions)  FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
			\$	\$			
11  12			13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
			\$	\$			
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.		18 State income	
\$	\$		\$			\$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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

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PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>GLOBAL 365 LOGISTICS INC</b>		7 Nonemployee compensation \$ <b>1500.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>1 HARTFORD SQUARE STE 262</b>		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code <b>NEW BRITAIN, CT 06052</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name <b>GLOBAL 365 LOGISTICS INC</b>  Street address (including apt. no.) <b>1 HARTFORD SQUARE STE 262</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEW BRITAIN, CT 06052</b>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 1500.00	8 Substitute payments in lieu of dividends or interest \$	
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
			11	12	
13a Section 409A deferrals \$		13b Section 409A income \$		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$
				18 State income \$	

Form 1099-MISC

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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		<b>Copy B For Recipient</b>				
5 Fishing boat proceeds \$						
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
RECIPIENT'S name <b>GLOBAL 365 LOGISTICS INC</b>  Street address (including apt. no.) <b>1 HARTFORD SQUARE STE 262</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEW BRITAIN, CT 06052</b>		7 Nonemployee compensation  <b>\$1500.00</b>				8 Substitute payments in lieu of dividends or interest \$
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>				10 Crop insurance proceeds \$
		11				12
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MSC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>GLOBAL 365 LOGISTICS INC</b>  Street address (including apt. no.) <b>1 HARTFORD SQUARE STE 262</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEW BRITAIN, CT 06052</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12		
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$								
			2 Royalties								
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>					
							3 Other income	4 Federal income tax withheld			
							\$	\$			
RECIPIENT'S name <b>GLOBAL 365 LOGISTICS INC</b>  Street address (including apt. no.) <b>1 HARTFORD SQUARE STE 262</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEW BRITAIN, CT 06052</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>					
			\$	\$							
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest							
\$1500.00	\$										
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds										
\$	\$										
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	11	12				
			13 Excess golden parachute payments		14 Gross proceeds paid to an attorney						
15a Section 409A deferrals			15b Section 409A income			16 State tax withheld		17 State/Payer's state no.		18 State income	
\$			\$			\$		\$		\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2018 General</b> <b>Instructions for</b> <b>Certain</b> <b>Information</b> <b>Returns.</b>
RECIPIENT'S name <b>TODAY'S FREIGHT SOLUTIONS, LLC</b>				6 Medical and health care payments \$		
Street address (including apt. no.)  <b>10325 US HIGHWAY 98 DADE</b>				7 Nonemployee compensation \$ <b>1404.00</b>	8 Substitute payments in lieu of dividends or interest \$	
City or town, state or province, country, and ZIP or foreign postal code <b>CITY, FL 33525</b>				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
				11	12	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no. \$	

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

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		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name <b>TODAY'S FREIGHT SOLUTIONS, LLC</b>  Street address (including apt. no.) <b>10325 US HIGHWAY 98 DADE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CITY, FL 33525</b>		5 Fishing boat proceeds  \$	6 Medical and health care payments  \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation  \$ 1404.00	8 Substitute payments in lieu of dividends or interest  \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds  \$		
		11	12		
13a Section 409A deferrals \$		13b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	<b>Copy B For Recipient</b>					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$1404.00</b>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>TODAY'S FREIGHT SOLUTIONS, LLC</b>  Street address (including apt. no.) <b>10325 US HIGHWAY 98 DADE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CITY, FL 33525</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		11	12			
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

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**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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

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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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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>TODAY'S FREIGHT SOLUTIONS, LLC</b>  Street address (including apt. no.) <b>10325 US HIGHWAY 98 DADE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CITY, FL 33525</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1404.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
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Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>
			3 Other income			
			\$			
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
7799	N/A	\$	\$			
RECIPIENT'S name <b>TODAY'S FREIGHT SOLUTIONS, LLC</b>  Street address (including apt. no.) <b>10325 US HIGHWAY 98 DADE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>CITY, FL 33525</b>		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
		\$1404.00	\$			
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		11	12			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
\$			\$	\$		
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$		\$		\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>ALL-WAY FREIGHT EXPRESS INC</b>		7 Nonemployee compensation \$ <b>0.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>100 NORTH STATE ROAD 7</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>MARGATE, FL 33063</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>ALL-WAY FREIGHT EXPRESS INC</b>  Street address (including apt. no.) <b>100 NORTH STATE ROAD 7</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARGATE, FL 33063</b>		7 Nonemployee compensation \$ 0.00	8 Substitute payments in lieu of dividends or interest \$		
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Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
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		2 Royalties \$			
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4 Federal income tax withheld \$		<b>Copy B For Recipient</b>			
5 Fishing boat proceeds \$					
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>ALL-WAY FREIGHT EXPRESS INC</b>  Street address (including apt. no.) <b>100 NORTH STATE ROAD 7</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARGATE, FL 33063</b>		7 Nonemployee compensation  <b>\$0.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
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Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MSC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>ALL-WAY FREIGHT EXPRESS INC</b>  Street address (including apt. no.) <b>100 NORTH STATE ROAD 7</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARGATE, FL 33063</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>		
			3 Other income					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds  \$		6 Medical and health care payments  \$	
RECIPIENT'S name <b>ALL-WAY FREIGHT EXPRESS INC</b>  Street address (including apt. no.) <b>100 NORTH STATE ROAD 7</b>  City or town, state or province, country, and ZIP or foreign postal code <b>MARGATE, FL 33063</b>			7 Nonemployee compensation  <b>\$0.00</b>		8 Substitute payments in lieu of dividends or interest  \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds  \$			
			11		12			
			13 Excess golden parachute payments  \$		14 Gross proceeds paid to an attorney  \$			
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>			
15a Section 409A deferrals  \$		15b Section 409A income  \$		16 State tax withheld  \$		17 State/Payer's state no.  \$		18 State income  \$

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

# 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.irs.gov/orderforms](http://www.irs.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.irs.gov/FIRE](http://www.irs.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.irs.gov/AIR](http://www.irs.gov/AIR)).

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

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PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Tom</b>		7 Nonemployee compensation \$ <b>0.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  .		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>SLIDELL, LA 70458</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	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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		2 Royalties \$			
		PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>	3 Other income \$
RECIPIENT'S name <b>Tom</b>  Street address (including apt. no.) .  City or town, state or province, country, and ZIP or foreign postal code <b>SLIDELL, LA 70458</b>		5 Fishing boat proceeds  \$ <b>0.00</b>	6 Medical and health care payments  \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation  \$ <b>0.00</b>	8 Substitute payments in lieu of dividends or interest  \$	
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6 Medical and health care payments \$							
PAYER'S TIN  <b>7799</b>		RECIPIENT'S TIN  <b>N/A</b>		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Tom</b>  Street address (including apt. no.) <b>.</b>  City or town, state or province, country, and ZIP or foreign postal code <b>SLIDELL, LA 70458</b>		6 Medical and health care payments \$			
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Department of the Treasury - Internal Revenue Service

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

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

To complete Form 1099-MISC, use:

- The 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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>Mike</b>		7 Nonemployee compensation \$ <b>1521.10</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>200 Main Street</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>BATON ROUGE, LA 70801</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

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		2 Royalties \$			
		PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>	
3 Other income \$				4 Federal income tax withheld \$	
5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name <b>Mike</b>  Street address (including apt. no.) <b>200 Main Street</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BATON ROUGE, LA 70801</b>		7 Nonemployee compensation \$ <b>1521.10</b>	8 Substitute payments in lieu of dividends or interest \$		
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Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
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Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy B For Recipient</b>	
RECIPIENT'S name <b>Mike</b>  Street address (including apt. no.) <b>200 Main Street</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BATON ROUGE, LA 70801</b>		7 Nonemployee compensation  <b>\$1521.10</b>	8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>Mike</b>  Street address (including apt. no.) <b>200 Main Street</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BATON ROUGE, LA 70801</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1521.10</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		<b>Copy C For Payer</b>	
			3 Other income				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		5 Fishing boat proceeds  \$		6 Medical and health care payments  \$
RECIPIENT'S name <b>Mike</b>  Street address (including apt. no.) <b>200 Main Street</b>  City or town, state or province, country, and ZIP or foreign postal code <b>BATON ROUGE, LA 70801</b>			7 Nonemployee compensation  <b>\$1521.10</b>		8 Substitute payments in lieu of dividends or interest  \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds  \$		
			11		12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments  \$		14 Gross proceeds paid to an attorney  \$	
15a Section 409A deferrals  \$		15b Section 409A income  \$		16 State tax withheld  \$		17 State/Payer's state no.  \$	
				18 State income  \$			

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>TOM NUTTERBOM</b>		7 Nonemployee compensation \$ <b>2500.00</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>5115 S. DECATUR BLVD. LAS</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>VEGAS, NV 89109</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

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Department of the Treasury - Internal Revenue Service

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		\$				
		2 Royalties				
PAYER'S TIN <b>7799</b>		RECIPIENT'S TIN <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy 1 For State Tax Department</b>
				\$	\$	
				5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name <b>TOM NUTTERBOM</b>  Street address (including apt. no.) <b>5115 S. DECATUR BLVD. LAS</b>  City or town, state or province, country, and ZIP or foreign postal code <b>VEGAS, NV 89109</b>		\$	\$	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$ 2500.00	\$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
		11	12			
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
			\$	\$		
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\$	\$	\$		\$		

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		2 Royalties \$			
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PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	6 Medical and health care payments \$			
RECIPIENT'S name <b>TOM NUTTERBOM</b>  Street address (including apt. no.) <b>5115 S. DECATUR BLVD. LAS</b>  City or town, state or province, country, and ZIP or foreign postal code <b>VEGAS, NV 89109</b>		7 Nonemployee compensation  <b>\$2500.00</b>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
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		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

(keep for your records)

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Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

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**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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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.

**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](http://www.irs.gov/Form1099MISC).

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>		1 Rents \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with recipient's state income tax return, when required.</b>	
RECIPIENT'S name <b>TOM NUTTERBOM</b>  Street address (including apt. no.) <b>5115 S. DECATUR BLVD. LAS</b>  City or town, state or province, country, and ZIP or foreign postal code <b>VEGAS, NV 89109</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>2500.00</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC**

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service

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			\$					
			2 Royalties					
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>			<b>Copy C For Payer</b>		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name <b>TOM NUTTERBOM</b>  Street address (including apt. no.) <b>5115 S. DECATUR BLVD. LAS</b>  City or town, state or province, country, and ZIP or foreign postal code <b>VEGAS, NV 89109</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
\$2500.00	\$							
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds							
\$	\$							
Account number (see instructions)			FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	11		
			13 Excess golden parachute payments					
15a Section 409A deferrals			15b Section 409A income		14 Gross proceeds paid to an attorney			
					\$			
16 State tax withheld			17 State/Payer's state no.		18 State income			
\$			\$		\$			

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

# Instructions for Payer

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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](http://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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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 [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), 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 [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>Big Apple Transport LLC.</b> <b>52 Vanderbilt Ave</b>  <b>New York, NY 10017</b>				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115  <b>2018</b>  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN  <b>7799</b>	RECIPIENT'S TIN  <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy A</b> <b>For</b> <b>Internal Revenue Service Center</b>  <b>File with Form 1096.</b> <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>		
RECIPIENT'S name <b>GUSMARO R MADRIGAL MENDOZA</b>		7 Nonemployee compensation \$ <b>1087.50</b>	6 Medical and health care payments \$			
Street address (including apt. no.)  <b>1500 CORGIAT DR</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$			
City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>		10 Crop insurance proceeds \$	11			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	12	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$		

Form **1099-MISC**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S name <b>GUSMARO R MADRIGAL MENDOZA</b>  Street address (including apt. no.) <b>1500 CORGIAT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>		7 Nonemployee compensation \$ 1087.50	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	<b>Copy B For Recipient</b>					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>	7 Nonemployee compensation  <b>\$1087.50</b>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name <b>GUSMARO R MADRIGAL MENDOZA</b>  Street address (including apt. no.) <b>1500 CORGIAT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		11	12			
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://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 (ITIN), adoption taxpayer identification number (ATIN), or employer 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 payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 9838.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. 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 deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

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

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report this amount on the line for "Wages, salaries, tips, etc." of Form 1040 (or Form 1040NR). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report 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).

**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.

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**Boxes 16-18.** Shows state or local income tax withheld from the payments.

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		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN <b>7799</b>	RECIPIENT'S TIN <b>N/A</b>	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	<b>Copy 2</b> <b>To be filed with</b> <b>recipient's state</b> <b>income tax return,</b> <b>when required.</b>	
RECIPIENT'S name <b>GUSMARO R MADRIGAL MENDOZA</b>  Street address (including apt. no.) <b>1500 CORGIAT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ <b>1087.50</b>	8 Substitute payments in lieu of dividends or interest \$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$	

Form **1099-MISC**

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Department of the Treasury - Internal Revenue Service

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			\$				
			2 Royalties				
PAYER'S TIN  <b>7799</b>			RECIPIENT'S TIN  <b>N/A</b>		3 Other income	4 Federal income tax withheld	<b>Copy C For Payer</b>
			\$	\$			
RECIPIENT'S name <b>GUSMARO R MADRIGAL MENDOZA</b>  Street address (including apt. no.) <b>1500 CORGIAT DR</b>  City or town, state or province, country, and ZIP or foreign postal code <b>NEWMAN, CA 95360</b>			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
\$1087.50	\$						
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds						
\$	\$						
Account number (see instructions) FATCA filing requirement <input type="checkbox"/> 2nd TIN not <input type="checkbox"/>			11	12			
			13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
\$	\$						
15a Section 409A deferrals	15b Section 409A income		16 State tax withheld	17 State/Payer's state no.		18 State income	
\$	\$		\$			\$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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