

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name NICKSON TRUCKING LLC		7 Nonemployee compensation \$ 3757.18	6 Medical and health care payments \$			
Street address (including apt. no.) 1504 BEAVER TAN CT		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 WAKE FOREST, NC 27587		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 \$	Copy 1 For State Tax Department	
RECIPIENT'S name NICKSON TRUCKING LLC Street address (including apt. no.) 1504 BEAVER TAN CT City or town, state or province, country, and ZIP or foreign postal code WAKE FOREST, NC 27587		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 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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 NICKSON TRUCKING LLC Street address (including apt. no.) 1504 BEAVER TAN CT City or town, state or province, country, and ZIP or foreign postal code WAKE FOREST, NC 27587		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 \$		
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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(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 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 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name NICKSON TRUCKING LLC Street address (including apt. no.) 1504 BEAVER TAN CT City or town, state or province, country, and ZIP or foreign postal code WAKE FOREST, NC 27587		6 Medical and health care payments \$			
		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 \$		
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 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name NICKSON TRUCKING LLC Street address (including apt. no.) 1504 BEAVER TAN CT City or town, state or province, country, and ZIP or foreign postal code WAKE FOREST, NC 27587			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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		
			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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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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				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name FSA TRUCKING INC. -				6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.) 11839 TIDEWATER DR				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 COTTONDALE, AL 35453				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 \$

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		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name FSA TRUCKING INC. - Street address (including apt. no.) 11839 TIDEWATER DR City or town, state or province, country, and ZIP or foreign postal code COTTONDALE, AL 35453		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 4358.22	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 \$		
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		2 Royalties \$			
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4 Federal income tax withheld \$		Copy B For Recipient			
6 Medical and health care payments \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$			
RECIPIENT'S name FSA TRUCKING INC. - Street address (including apt. no.) 11839 TIDEWATER DR City or town, state or province, country, and ZIP or foreign postal code COTTONDALE, AL 35453		7 Nonemployee compensation \$4358.22		8 Substitute payments in lieu of dividends or interest \$	
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15a Section 409A deferrals \$	15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$
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Department of the Treasury - Internal Revenue Service

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		2 Royalties \$			
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PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name FSA TRUCKING INC. - Street address (including apt. no.) 11839 TIDEWATER DR City or town, state or province, country, and ZIP or foreign postal code COTTONDALE, AL 35453		6 Medical and health care payments \$			
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			\$				
			2 Royalties				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy C For Payer
			\$	\$			
RECIPIENT'S name FSA TRUCKING INC. - Street address (including apt. no.) 11839 TIDEWATER DR City or town, state or province, country, and ZIP or foreign postal code COTTONDALE, AL 35453			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			\$	\$			
			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

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Department of the Treasury - Internal Revenue Service

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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
			2 Royalties \$		
			3 Other income \$	4 Federal income tax withheld \$	
			5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S TIN 7799	RECIPIENT'S TIN 79845-97				Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name Jim Smith		7 Nonemployee compensation \$ 2930.42	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.) 250 dogwood road		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 NORA, VA 24272		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**

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy 1 For State Tax Department	
PAYER'S TIN 7799	RECIPIENT'S TIN 79845-97	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name Jim Smith Street address (including apt. no.) 250 dogwood road City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		7 Nonemployee compensation \$ 2930.42	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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
PAYER'S TIN 7799	RECIPIENT'S TIN 79845-97	6 Medical and health care payments \$			
RECIPIENT'S name Jim Smith Street address (including apt. no.) 250 dogwood road City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		7 Nonemployee compensation \$2930.42	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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN 79845-97	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Jim Smith Street address (including apt. no.) 250 dogwood road City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 2930.42	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
PAYER'S TIN 7799			RECIPIENT'S TIN 79845-97		3 Other income	4 Federal income tax withheld	Copy C For Payer
			\$	\$			
RECIPIENT'S name Jim Smith Street address (including apt. no.) 250 dogwood road City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			\$	\$			
			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**

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.

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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Attention:

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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. 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.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
				\$		
				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			
Slinfy						
Street address (including apt. no.)		\$ 0.00	\$			
P O BOX 233		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		\$	\$			
BETHLEHEM, GA 30620		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

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 \$	Copy 1 For State Tax Department	
RECIPIENT'S name Slinfy Street address (including apt. no.) P O BOX 233 City or town, state or province, country, and ZIP or foreign postal code BETHLEHEM, GA 30620		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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		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
6 Medical and health care payments \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	7 Nonemployee compensation \$0.00		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Slinfy Street address (including apt. no.) P O BOX 233 City or town, state or province, country, and ZIP or foreign postal code BETHLEHEM, GA 30620		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

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.

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.

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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.

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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 \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Slinfy Street address (including apt. no.) P O BOX 233 City or town, state or province, country, and ZIP or foreign postal code BETHLEHEM, GA 30620		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy C For Payer	
			\$	\$				
RECIPIENT'S name Slinfy Street address (including apt. no.) P O BOX 233 City or town, state or province, country, and ZIP or foreign postal code BETHLEHEM, GA 30620			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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							
\$	\$							
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.

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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Ray		7 Nonemployee compensation \$ 0.00	6 Medical and health care payments \$			
Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550		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 CONCORD, CA 94520		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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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
5 Fishing boat proceeds \$	6 Medical and health care payments \$			Copy 1 For State Tax Department	
RECIPIENT'S name Ray Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550 City or town, state or province, country, and ZIP or foreign postal code CONCORD, CA 94520		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

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	6 Medical and health care payments \$			
RECIPIENT'S name Ray Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550 City or town, state or province, country, and ZIP or foreign postal code CONCORD, CA 94520		7 Nonemployee compensation \$0.00	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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Ray Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550 City or town, state or province, country, and ZIP or foreign postal code CONCORD, CA 94520		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		Copy C For Payer
			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 2018 General Instructions for Certain Information Returns.	
7799	N/A	\$	\$			
RECIPIENT'S name Ray Street address (including apt. no.) 1855 GATEWAY BLVD., SUITE 550 City or town, state or province, country, and ZIP or foreign postal code CONCORD, CA 94520		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

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PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTIONS INC.		7 Nonemployee compensation \$ 900.00	6 Medical and health care payments \$			
Street address (including apt. no.) 2000 LATHROP AVENUE		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 RACINE, WI 53405		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 \$	Copy 1 For State Tax Department	
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTIONS INC. Street address (including apt. no.) 2000 LATHROP AVENUE City or town, state or province, country, and ZIP or foreign postal code RACINE, WI 53405		7 Nonemployee compensation \$ 900.00	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 \$	

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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 \$	Copy B For Recipient 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 ENTERPRISE FREIGHT SOLUTIONS INC. Street address (including apt. no.) 2000 LATHROP AVENUE City or town, state or province, country, and ZIP or foreign postal code RACINE, WI 53405		7 Nonemployee compensation \$900.00	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**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (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.

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Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If 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).

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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.

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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.

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 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTIONS INC. Street address (including apt. no.) 2000 LATHROP AVENUE City or town, state or province, country, and ZIP or foreign postal code RACINE, WI 53405		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 900.00	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy C For Payer	
			\$	\$				
RECIPIENT'S name ENTERPRISE FREIGHT SOLUTIONS INC. Street address (including apt. no.) 2000 LATHROP AVENUE City or town, state or province, country, and ZIP or foreign postal code RACINE, WI 53405			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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							
\$	\$							
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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name vishal				6 Medical and health care payments \$	7 Nonemployee compensation \$	
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 NORA, VA 24272				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

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name vishal Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions) FATCA filing requirement <input type="checkbox"/>		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		
13a Section 409A deferrals \$		13b 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
6 Medical and health care payments \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	7 Nonemployee compensation \$160.00		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name vishal Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name vishal Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy C For Payer
			\$	\$			
RECIPIENT'S name vishal Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code NORA, VA 24272			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			\$	\$			
			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

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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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, for more information about penalties.

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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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name AMERICAN OUTLAW TRANSPORTATION LLC		7 Nonemployee compensation \$ 8.00	6 Medical and health care payments \$			
Street address (including apt. no.) 234 COUNTY ROAD 236		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 SILT, CO 81652		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name AMERICAN OUTLAW TRANSPORTATION LLC Street address (including apt. no.) 234 COUNTY ROAD 236 City or town, state or province, country, and ZIP or foreign postal code SILT, CO 81652		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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
PAYER'S TIN 7799	RECIPIENT'S TIN N/A				5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S name AMERICAN OUTLAW TRANSPORTATION LLC Street address (including apt. no.) 234 COUNTY ROAD 236 City or town, state or province, country, and ZIP or foreign postal code SILT, CO 81652					7 Nonemployee compensation \$8.00	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 \$	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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name AMERICAN OUTLAW TRANSPORTATION LLC Street address (including apt. no.) 234 COUNTY ROAD 236 City or town, state or province, country, and ZIP or foreign postal code SILT, CO 81652		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 8.00	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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name AMERICAN OUTLAW TRANSPORTATION LLC Street address (including apt. no.) 234 COUNTY ROAD 236 City or town, state or province, country, and ZIP or foreign postal code SILT, CO 81652			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			\$8.00	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

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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name OCEAN EXPRESS CARRIERS INC				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 1663 LONGVALLEY DR				7 Nonemployee compensation \$ 0.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code NORTHBROOK, IL 60062				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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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	Copy 1 For State Tax Department	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name OCEAN EXPRESS CARRIERS INC Street address (including apt. no.) 1663 LONGVALLEY DR City or town, state or province, country, and ZIP or foreign postal code NORTHBROOK, IL 60062		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

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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 OCEAN EXPRESS CARRIERS INC Street address (including apt. no.) 1663 LONGVALLEY DR City or town, state or province, country, and ZIP or foreign postal code NORTHBROOK, IL 60062		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 \$		
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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name OCEAN EXPRESS CARRIERS INC Street address (including apt. no.) 1663 LONGVALLEY DR City or town, state or province, country, and ZIP or foreign postal code NORTHBROOK, IL 60062		6 Medical and health care payments \$			
		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 \$		
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			
			\$			Copy C For Payer
			3 Other income	4 Federal income tax withheld		
PAYER'S TIN			\$	5 Fishing boat proceeds		6 Medical and health care payments \$
7799				6 Medical and health care payments		
RECIPIENT'S TIN			\$	7 Nonemployee compensation		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			\$0.00	10 Crop insurance proceeds		
OCEAN EXPRESS CARRIERS INC				11		
Street address (including apt. no.)				12		
1663 LONGVALLEY DR				13 Excess golden parachute payments		14 Gross proceeds paid to an attorney \$
City or town, state or province, country, and ZIP or foreign postal code				14 Gross proceeds paid to an attorney		
NORTHBROOK, IL 60062				15a Section 409A deferrals		15b Section 409A income \$
Account number (see instructions)				16 State tax withheld		
FATCA filing requirement <input type="checkbox"/>				17 State/Payer's state no.		18 State income \$
2nd TIN not <input type="checkbox"/>				18 State income		
15a Section 409A deferrals				16 State tax withheld		
15b Section 409A income				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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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.

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304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Attention:

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name AMERICAN PRIDE TRANSPORT, INC.		7 Nonemployee compensation \$ 1792.50	6 Medical and health care payments \$			
Street address (including apt. no.) 6752 OAK VALLEY DR		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 LAS VEGAS, NV 89103		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		\$				
		2 Royalties				
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
		\$	\$			
RECIPIENT'S name AMERICAN PRIDE TRANSPORT, INC. Street address (including apt. no.) 6752 OAK VALLEY DR City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS, NV 89103		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

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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 \$	Copy B For Recipient 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 AMERICAN PRIDE TRANSPORT, INC. Street address (including apt. no.) 6752 OAK VALLEY DR City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS, NV 89103		7 Nonemployee compensation \$1792.50	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 \$		
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

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.

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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.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name AMERICAN PRIDE TRANSPORT, INC. Street address (including apt. no.) 6752 OAK VALLEY DR City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS, NV 89103		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 1792.50	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 \$		
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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name AMERICAN PRIDE TRANSPORT, INC. Street address (including apt. no.) 6752 OAK VALLEY DR City or town, state or province, country, and ZIP or foreign postal code LAS VEGAS, NV 89103			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
\$1792.50	\$							
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		
			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

To complete Form 1099-MISC, use:

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

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

To order these instructions and additional forms, go to www.irs.gov/Form1099MISC.

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

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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

304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name BRIAN A BURRELL				6 Medical and health care payments \$	7 Nonemployee compensation \$ 1500.00	
Street address (including apt. no.) 114 HART STREET				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 NEWPORT, ME 04953				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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$	\$		
		5 Fishing boat proceeds	6 Medical and health care payments		
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	\$	\$		
RECIPIENT'S name BRIAN A BURRELL Street address (including apt. no.) 114 HART STREET City or town, state or province, country, and ZIP or foreign postal code NEWPORT, ME 04953		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		
		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

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	Copy B For Recipient					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN 7799			RECIPIENT'S TIN N/A	7 Nonemployee compensation \$1500.00	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name BRIAN A BURRELL Street address (including apt. no.) 114 HART STREET City or town, state or province, country, and ZIP or foreign postal code NEWPORT, ME 04953		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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name BRIAN A BURRELL Street address (including apt. no.) 114 HART STREET City or town, state or province, country, and ZIP or foreign postal code NEWPORT, ME 04953		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income							
			\$										
			2 Royalties										
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer							
							3 Other income	4 Federal income tax withheld					
							\$	\$					
RECIPIENT'S name BRIAN A BURRELL Street address (including apt. no.) 114 HART STREET City or town, state or province, country, and ZIP or foreign postal code NEWPORT, ME 04953			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.							
			\$	\$									
			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									
15a Section 409A deferrals \$			15b Section 409A income \$			16 State tax withheld \$	17 State/Payer's state no. \$	18 State income \$					
									13 Excess golden parachute payments \$			14 Gross proceeds paid to an attorney \$	
									15a Section 409A deferrals \$			15b Section 409A 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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Due dates. Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center		
RECIPIENT'S name ALLTRANS TERMINAL COMPANIES, LLC				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 701 PHILPOT DR				7 Nonemployee compensation \$ 1500.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code GALENA PARK, TX 77547				9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <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	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name ALLTRANS TERMINAL COMPANIES, LLC Street address (including apt. no.) 701 PHILPOT DR City or town, state or province, country, and ZIP or foreign postal code GALENA PARK, TX 77547		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		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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 ALLTRANS TERMINAL COMPANIES, LLC Street address (including apt. no.) 701 PHILPOT DR City or town, state or province, country, and ZIP or foreign postal code GALENA PARK, TX 77547		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		
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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name ALLTRANS TERMINAL COMPANIES, LLC Street address (including apt. no.) 701 PHILPOT DR City or town, state or province, country, and ZIP or foreign postal code GALENA PARK, TX 77547		6 Medical and health care payments \$			
		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 \$		
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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name ALLTRANS TERMINAL COMPANIES, LLC Street address (including apt. no.) 701 PHILPOT DR City or town, state or province, country, and ZIP or foreign postal code GALENA PARK, TX 77547			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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		
			13 Excess golden parachute payments					
15a Section 409A deferrals			14 Gross proceeds paid to an attorney		12	18 State income		
			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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name SWIFT TRANSPORTATION CO. OF ARIZONA, LLC		7 Nonemployee compensation \$ 5020.00	6 Medical and health care payments \$			
Street address (including apt. no.) 2200 S 75TH AVE		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 PHOENIX, AZ 85043		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy 1 For State Tax Department	
RECIPIENT'S name SWIFT TRANSPORTATION CO. OF ARIZONA, LLC Street address (including apt. no.) 2200 S 75TH AVE City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85043		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
5 Fishing boat proceeds \$						
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	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 SWIFT TRANSPORTATION CO. OF ARIZONA, LLC Street address (including apt. no.) 2200 S 75TH AVE City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85043		7 Nonemployee compensation \$5020.00				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**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (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.

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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name SWIFT TRANSPORTATION CO. OF ARIZONA, LLC Street address (including apt. no.) 2200 S 75TH AVE City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85043		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 5020.00	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		Copy C For Payer
			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 2018 General Instructions for Certain Information Returns.	
7799	N/A	\$	\$			
RECIPIENT'S name SWIFT TRANSPORTATION CO. OF ARIZONA, LLC Street address (including apt. no.) 2200 S 75TH AVE City or town, state or province, country, and ZIP or foreign postal code PHOENIX, AZ 85043		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

To complete Form 1099-MISC, use:

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

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

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

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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

304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center		
RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 501 EAST 1ST STREET				7 Nonemployee compensation \$ 225.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code GRANITE, OK 73547				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	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
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 \$		20 State income \$	21 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC Street address (including apt. no.) 501 EAST 1ST STREET City or town, state or province, country, and ZIP or foreign postal code GRANITE, OK 73547		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 \$		
		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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 TITAN SERVICES OF OKLAHOMA LLC Street address (including apt. no.) 501 EAST 1ST STREET City or town, state or province, country, and ZIP or foreign postal code GRANITE, OK 73547		7 Nonemployee compensation \$225.00	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**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC Street address (including apt. no.) 501 EAST 1ST STREET City or town, state or province, country, and ZIP or foreign postal code GRANITE, OK 73547		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 225.00	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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name TITAN SERVICES OF OKLAHOMA LLC Street address (including apt. no.) 501 EAST 1ST STREET City or town, state or province, country, and ZIP or foreign postal code GRANITE, OK 73547			7 Nonemployee compensation \$225.00	8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name MOTUS TRANSPORTATION LLC				6 Medical and health care payments \$	7 Nonemployee compensation \$ 2833.45	
Street address (including apt. no.) 14713 INTERMILAN WAY				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 CHARLOTTE, NC 28277				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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name MOTUS TRANSPORTATION LLC Street address (including apt. no.) 14713 INTERMILAN WAY City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE, NC 28277		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
5 Fishing boat proceeds \$						
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	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 MOTUS TRANSPORTATION LLC Street address (including apt. no.) 14713 INTERMILAN WAY City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE, NC 28277		7 Nonemployee compensation \$2833.45				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

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.

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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.

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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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name MOTUS TRANSPORTATION LLC Street address (including apt. no.) 14713 INTERMILAN WAY City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE, NC 28277		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 2833.45	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name MOTUS TRANSPORTATION LLC Street address (including apt. no.) 14713 INTERMILAN WAY City or town, state or province, country, and ZIP or foreign postal code CHARLOTTE, NC 28277			7 Nonemployee compensation \$2833.45		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
			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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Due dates. Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019, if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Attention:

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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. 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.

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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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name INLAND TRUCKING INC				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270				7 Nonemployee compensation \$ 2200.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32819				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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
5 Fishing boat proceeds \$	6 Medical and health care payments \$			Copy 1 For State Tax Department	
RECIPIENT'S name INLAND TRUCKING INC Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270 City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32819		7 Nonemployee compensation \$ 2200.00	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 \$	Copy B For Recipient					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN 7799			RECIPIENT'S TIN N/A	7 Nonemployee compensation \$2200.00	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name INLAND TRUCKING INC Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270 City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32819		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

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.

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name INLAND TRUCKING INC Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270 City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32819		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 2200.00	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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name INLAND TRUCKING INC Street address (including apt. no.) 5036 DR PHILLIPS BLVD STE 270 City or town, state or province, country, and ZIP or foreign postal code ORLANDO, FL 32819			7 Nonemployee compensation \$2200.00		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
			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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Backwoods Transporter		7 Nonemployee compensation \$ 4129.00	6 Medical and health care payments \$			
Street address (including apt. no.) 1234, Test Road		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 ALBERT, KS 67511		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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799	RECIPIENT'S TIN N/A	3 Other income \$	
RECIPIENT'S name Backwoods Transporter Street address (including apt. no.) 1234, Test Road City or town, state or province, country, and ZIP or foreign postal code ALBERT, KS 67511		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
		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 \$		
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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
5 Fishing boat proceeds \$						
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	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 Backwoods Transporter Street address (including apt. no.) 1234, Test Road City or town, state or province, country, and ZIP or foreign postal code ALBERT, KS 67511		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
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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Backwoods Transporter Street address (including apt. no.) 1234, Test Road City or town, state or province, country, and ZIP or foreign postal code ALBERT, KS 67511		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name Backwoods Transporter Street address (including apt. no.) 1234, Test Road City or town, state or province, country, and ZIP or foreign postal code ALBERT, KS 67511			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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 \$

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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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Jim Sample 1		7 Nonemployee compensation \$ 3900.00	6 Medical and health care payments \$			
Street address (including apt. no.) 150 maple ave		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 northport, NY 11768		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy 1 For State Tax Department	
RECIPIENT'S name Jim Sample 1 Street address (including apt. no.) 150 maple ave City or town, state or province, country, and ZIP or foreign postal code northport, NY 11768		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 \$		
		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
5 Fishing boat proceeds \$				6 Medical and health care payments \$		
PAYER'S TIN 7799	RECIPIENT'S TIN N/A		7 Nonemployee compensation \$3900.00		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.
RECIPIENT'S name Jim Sample 1 Street address (including apt. no.) 150 maple ave City or town, state or province, country, and ZIP or foreign postal code northport, NY 11768		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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Jim Sample 1 Street address (including apt. no.) 150 maple ave City or town, state or province, country, and ZIP or foreign postal code northport, NY 11768		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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name Jim Sample 1 Street address (including apt. no.) 150 maple ave City or town, state or province, country, and ZIP or foreign postal code northport, NY 11768			7 Nonemployee compensation \$3900.00		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
			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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Haleel				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 218 CAMELLIA BLVD				7 Nonemployee compensation \$ 0.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code MARSHALLVILLE, GA 31057				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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name Haleel Street address (including apt. no.) 218 CAMELLIA BLVD City or town, state or province, country, and ZIP or foreign postal code MARSHALLVILLE, GA 31057		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 \$		
		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 \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$	Copy B For Recipient 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 Haleel Street address (including apt. no.) 218 CAMELLIA BLVD City or town, state or province, country, and ZIP or foreign postal code MARSHALLVILLE, GA 31057		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 \$		
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

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.

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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 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).

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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.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Haleel Street address (including apt. no.) 218 CAMELLIA BLVD City or town, state or province, country, and ZIP or foreign postal code MARSHALLVILLE, GA 31057		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income Copy C For Payer
			\$			
			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 2018 General Instructions for Certain Information Returns.
7799	N/A		\$	\$		
RECIPIENT'S name Haleel Street address (including apt. no.) 218 CAMELLIA BLVD City or town, state or province, country, and ZIP or foreign postal code MARSHALLVILLE, GA 31057			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

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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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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
				2 Royalties \$		
				3 Other income \$		
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
RECIPIENT'S name jon				6 Medical and health care payments \$	7 Nonemployee compensation \$ 1496.58	
Street address (including apt. no.) jon				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 .,AZ 77777				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

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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
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 \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 1496.58	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

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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 \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	6 Medical and health care payments \$			
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		7 Nonemployee compensation \$1496.58	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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
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		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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
			\$			
			2 Royalties			
			\$			
			3 Other income	4 Federal income tax withheld	Copy C For Payer	
			\$	\$		
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 2018 General Instructions for Certain Information Returns.
7799	N/A		\$	\$		
RECIPIENT'S name jon			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.) jon			\$1496.58	\$		
City or town, state or province, country, and ZIP or foreign postal code .,AZ 77777			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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name GLOBAL 365 LOGISTICS INC		7 Nonemployee compensation \$ 1500.00	6 Medical and health care payments \$			
Street address (including apt. no.) 1 HARTFORD SQUARE STE 262		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 NEW BRITAIN, CT 06052		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
3 Other income \$				4 Federal income tax withheld \$	
5 Fishing boat proceeds \$		6 Medical and health care payments \$			
RECIPIENT'S name GLOBAL 365 LOGISTICS INC Street address (including apt. no.) 1 HARTFORD SQUARE STE 262 City or town, state or province, country, and ZIP or foreign postal code NEW BRITAIN, CT 06052		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		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	6 Medical and health care payments \$			
RECIPIENT'S name GLOBAL 365 LOGISTICS INC Street address (including apt. no.) 1 HARTFORD SQUARE STE 262 City or town, state or province, country, and ZIP or foreign postal code NEW BRITAIN, CT 06052		7 Nonemployee compensation \$1500.00	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/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.

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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 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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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name GLOBAL 365 LOGISTICS INC Street address (including apt. no.) 1 HARTFORD SQUARE STE 262 City or town, state or province, country, and ZIP or foreign postal code NEW BRITAIN, CT 06052		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name GLOBAL 365 LOGISTICS INC Street address (including apt. no.) 1 HARTFORD SQUARE STE 262 City or town, state or province, country, and ZIP or foreign postal code NEW BRITAIN, CT 06052			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			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		
			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	20 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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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, 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. 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.

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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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC		7 Nonemployee compensation \$ 1404.00	6 Medical and health care payments \$			
Street address (including apt. no.) 10325 US HIGHWAY 98 DADE		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 CITY, FL 33525		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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	3 Other income \$
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC Street address (including apt. no.) 10325 US HIGHWAY 98 DADE City or town, state or province, country, and ZIP or foreign postal code CITY, FL 33525		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		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$					
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	6 Medical and health care payments \$			
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC Street address (including apt. no.) 10325 US HIGHWAY 98 DADE City or town, state or province, country, and ZIP or foreign postal code CITY, FL 33525		7 Nonemployee compensation \$1404.00	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

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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC Street address (including apt. no.) 10325 US HIGHWAY 98 DADE City or town, state or province, country, and ZIP or foreign postal code CITY, FL 33525		6 Medical and health care payments \$			
		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 \$		
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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income		
			\$					
			2 Royalties					
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer		
							3 Other income	4 Federal income tax withheld
							\$	\$
RECIPIENT'S name TODAY'S FREIGHT SOLUTIONS, LLC Street address (including apt. no.) 10325 US HIGHWAY 98 DADE City or town, state or province, country, and ZIP or foreign postal code CITY, FL 33525			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
			\$	\$				
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest				
\$1404.00	\$							
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

To complete Form 1099-MISC, use:

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

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

To order these instructions and additional forms, go to www.irs.gov/Form1099MISC.

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

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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

304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center		
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS INC				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) 100 NORTH STATE ROAD 7				7 Nonemployee compensation \$ 0.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code MARGATE, FL 33063				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	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$	\$		
PAYER'S TIN 7799		5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S TIN N/A		\$	\$		
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS INC Street address (including apt. no.) 100 NORTH STATE ROAD 7 City or town, state or province, country, and ZIP or foreign postal code MARGATE, FL 33063		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"/>	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$		Copy B For Recipient				
PAYER'S TIN 7799	RECIPIENT'S TIN N/A				5 Fishing boat proceeds \$	6 Medical and health care payments \$
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS INC Street address (including apt. no.) 100 NORTH STATE ROAD 7 City or town, state or province, country, and ZIP or foreign postal code MARGATE, FL 33063					7 Nonemployee compensation \$0.00	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 \$	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/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.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS INC Street address (including apt. no.) 100 NORTH STATE ROAD 7 City or town, state or province, country, and ZIP or foreign postal code MARGATE, FL 33063		6 Medical and health care payments \$			
		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 \$		
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income			
			\$						
			2 Royalties						
			\$	4 Federal income tax withheld \$		Copy C For Payer			
			3 Other income						
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$		
								7 Nonemployee compensation \$0.00	
RECIPIENT'S name ALL-WAY FREIGHT EXPRESS INC Street address (including apt. no.) 100 NORTH STATE ROAD 7 City or town, state or province, country, and ZIP or foreign postal code MARGATE, FL 33063			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 \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
								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 \$		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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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income	
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Tom				5 Fishing boat proceeds \$			6 Medical and health care payments \$
Street address (including apt. no.) .				7 Nonemployee compensation \$ 0.00			8 Substitute payments in lieu of dividends or interest \$
City or town, state or province, country, and ZIP or foreign postal code SLIDELL, LA 70458				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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
RECIPIENT'S name Tom Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code SLIDELL, LA 70458		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 \$	
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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income		
		2 Royalties \$					
		3 Other income \$					
4 Federal income tax withheld \$		Copy B For Recipient					
5 Fishing boat proceeds \$							
6 Medical and health care payments \$							
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		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 Tom Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code SLIDELL, LA 70458		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**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (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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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Tom Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code SLIDELL, LA 70458		6 Medical and health care payments \$			
		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 \$		
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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
			\$				
			2 Royalties				
			\$	4 Federal income tax withheld \$		Copy C For Payer	
			3 Other income				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		5 Fishing boat proceeds \$		6 Medical and health care payments \$
RECIPIENT'S name Tom Street address (including apt. no.) . City or town, state or province, country, and ZIP or foreign postal code SLIDELL, LA 70458			7 Nonemployee compensation \$0.00		8 Substitute payments in lieu of dividends or interest \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
			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.

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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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name Mike		7 Nonemployee compensation \$ 1521.10	6 Medical and health care payments \$			
Street address (including apt. no.) 200 Main Street		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 BATON ROUGE, LA 70801		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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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		PAYER'S TIN 7799		RECIPIENT'S TIN N/A	
5 Fishing boat proceeds \$				6 Medical and health care payments \$	
RECIPIENT'S name Mike Street address (including apt. no.) 200 Main Street City or town, state or province, country, and ZIP or foreign postal code BATON ROUGE, LA 70801		7 Nonemployee compensation \$ 1521.10		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

**Copy 1
For State Tax
Department**

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
4 Federal income tax withheld \$		Copy B For Recipient			
5 Fishing boat proceeds \$				6 Medical and health care payments \$	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	7 Nonemployee compensation \$1521.10		8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name Mike Street address (including apt. no.) 200 Main Street City or town, state or province, country, and ZIP or foreign postal code BATON ROUGE, LA 70801		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

Department of the Treasury - Internal Revenue Service

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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).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name Mike Street address (including apt. no.) 200 Main Street City or town, state or province, country, and ZIP or foreign postal code BATON ROUGE, LA 70801		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 1521.10	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
			\$			
			2 Royalties			
			\$	4 Federal income tax withheld \$		Copy C For Payer
			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 2018 General Instructions for Certain Information Returns.	
7799	N/A	\$	\$			
RECIPIENT'S name Mike Street address (including apt. no.) 200 Main Street City or town, state or province, country, and ZIP or foreign postal code BATON ROUGE, LA 70801		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
		\$1521.10	\$			
		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

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- The 2018 Instructions for Form 1099-MISC.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name TOM NUTTERBOM		7 Nonemployee compensation \$ 2500.00	6 Medical and health care payments \$			
Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS		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 VEGAS, NV 89109		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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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income	
		\$				
		2 Royalties				
PAYER'S TIN 7799		RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
				\$	\$	
				5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name TOM NUTTERBOM Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS City or town, state or province, country, and ZIP or foreign postal code VEGAS, NV 89109		\$	\$	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		
			\$	\$		
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 \$	Copy B For Recipient	
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name TOM NUTTERBOM Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS City or town, state or province, country, and ZIP or foreign postal code VEGAS, NV 89109		7 Nonemployee compensation \$2500.00	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**

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (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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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name TOM NUTTERBOM Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS City or town, state or province, country, and ZIP or foreign postal code VEGAS, NV 89109		6 Medical and health care payments \$			
		7 Nonemployee compensation \$ 2500.00	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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017			1 Rents	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income					
			\$								
			2 Royalties								
PAYER'S TIN 7799			RECIPIENT'S TIN N/A			Copy C For Payer					
							3 Other income	4 Federal income tax withheld			
							\$	\$			
RECIPIENT'S name TOM NUTTERBOM Street address (including apt. no.) 5115 S. DECATUR BLVD. LAS City or town, state or province, country, and ZIP or foreign postal code VEGAS, NV 89109			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.					
			\$	\$							
			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	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.

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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit 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. Big Apple Transport LLC. 52 Vanderbilt Ave New York, NY 10017				1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 2018 Form 1099-MISC	Miscellaneous Income
PAYER'S TIN 7799	RECIPIENT'S TIN N/A	5 Fishing boat proceeds \$	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.		
RECIPIENT'S name GUSMARO R MADRIGAL MENDOZA		7 Nonemployee compensation \$ 1087.50	6 Medical and health care payments \$			
Street address (including apt. no.) 1500 CORGIAT DR		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 NEWMAN, CA 95360		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 GUSMARO R MADRIGAL MENDOZA Street address (including apt. no.) 1500 CORGIAT DR City or town, state or province, country, and ZIP or foreign postal code NEWMAN, CA 95360		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	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		
13a Section 409A deferrals \$		13b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
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Form 1099-MISC

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		2 Royalties \$				
		3 Other income \$				
4 Federal income tax withheld \$	Copy B For Recipient					
5 Fishing boat proceeds \$			6 Medical and health care payments \$			
PAYER'S TIN 7799			RECIPIENT'S TIN N/A	7 Nonemployee compensation \$1087.50	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name GUSMARO R MADRIGAL MENDOZA Street address (including apt. no.) 1500 CORGIAT DR City or town, state or province, country, and ZIP or foreign postal code NEWMAN, CA 95360		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 \$

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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 \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
RECIPIENT'S name GUSMARO R MADRIGAL MENDOZA Street address (including apt. no.) 1500 CORGIAT DR City or town, state or province, country, and ZIP or foreign postal code NEWMAN, CA 95360		6 Medical and health care payments \$			
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		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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			\$				
			2 Royalties				
PAYER'S TIN 7799			RECIPIENT'S TIN N/A		3 Other income	4 Federal income tax withheld	Copy C For Payer
			\$	\$			
RECIPIENT'S name GUSMARO R MADRIGAL MENDOZA Street address (including apt. no.) 1500 CORGIAT DR City or town, state or province, country, and ZIP or foreign postal code NEWMAN, CA 95360			5 Fishing boat proceeds	6 Medical and health care payments		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.	
			\$	\$			
			7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
			\$1087.50	\$			
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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- The 2018 Instructions for Form 1099-MISC.

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

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 1, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).