

# Schedule C or C-EZ Form 1099-MISC

**Note:** There is usually no income tax withholding on a Form 1099-MISC. But always double check to make sure!

On a joint return, indicate if the Form 1099-MISC recipient is the Taxpayer or the Spouse.

The Payer Information relates to the entity that paid the taxpayer and issued the Form 1099-MISC. In most cases, the Federal ID will be an employer identification number, not an SSN.

Self-employment income generally appears in box 7, **Nonemployee compensation**. If there is income reported in other boxes and it was earned by the business, it should also be reported as other business income on the Schedule C or C-EZ.

## Form 1099-MISC

Whose 1099-MISC is this?

Mr Taxpayer  
 Mrs Taxpayer

**Payer Information**

Use Payer's SSN as ID

Payer's Federal ID  
 -

Payer's Name

Check here if foreign address

Address (Number and Street)

Zip Code  
 -

City, Town, or Post Office

State

**1099-MISC Information**

<p><b>1</b> Rents \$ <input style="width: 80%;" type="text"/></p> <p><b>3</b> Other income \$ <input style="width: 80%;" type="text"/></p> <p><b>5</b> Fishing boat proceeds \$ <input style="width: 80%;" type="text"/></p> <p><b>7</b> Nonemployee compensation \$ <input style="width: 80%;" type="text"/></p> <p><b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale Learn More <input type="checkbox"/></p> <p><b>12</b> Foreign country or U.S. possession Learn More <input style="width: 80%;" type="text"/></p>	<p><b>2</b> Royalties \$ <input style="width: 80%;" type="text"/></p> <p><b>4</b> Federal income tax withheld \$ <input style="width: 80%;" type="text"/></p> <p><b>6</b> Medical and health care payments Learn More <input style="width: 80%;" type="text"/></p> <p><b>8</b> Substitute payments in lieu of dividends or interest Learn More <input style="width: 80%;" type="text"/></p> <p><b>10</b> Crop insurance proceeds \$ <input style="width: 80%;" type="text"/>  <input type="checkbox"/> Defer</p> <p><b>11</b> Foreign tax paid Learn More <input style="width: 80%;" type="text"/></p> <p><b>13</b> Excess golden parachute payments Learn More <input style="width: 80%;" type="text"/></p>
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