9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $	6 Medical and health care payments $	**File with Form 1096.**
RECIPIENT'S name	7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
Street address (including apt. no.)	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town, state or province, country, and ZIP or foreign postal code	11 Fish purchased for resale $	12 Section 409A deferrals $	
13 FATCA filing requirement ☐	14 Excess golden parachute payments $	15 Nonqualified deferred compensation $	
Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (Rev. 1-2022) 41-0852411 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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9595 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
	2 Royalties $		
	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
PAYER'S TIN / RECIPIENT'S TIN	5 Fishing boat proceeds $	6 Medical and health care payments $	**File with Form 1096.**
RECIPIENT'S name	7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
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Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (Rev. 1-2022) LMA 41-0852411 5110 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
4 Federal income tax withheld $	**Copy B For Recipient**
6 Medical and health care payments $	
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.
10 Gross proceeds paid to an attorney $	
12 Section 409A deferrals $	
15 Nonqualified deferred compensation $	
17 State/Payer's state no.	18 State income $ $

rm1099MISC Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
4 Federal income tax withheld $	**Copy B For Recipient**
6 Medical and health care payments $	
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ / 8 Substitute payments in lieu of dividends or interest $
9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $
11 Fish purchased for resale $	12 Section 409A deferrals $
13 FATCA filing requirement ☐	14 Excess golden parachute payments $ / 15 Nonqualified deferred compensation $
Account number (see instructions)	16 State tax withheld $ $ / 17 State/Payer's state no. / 18 State income $ $

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.

Form **1099-MISC** (Rev. 1-2022) LMB (keep for your records) 5111 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
4 Federal income tax withheld $	**Copy C For Payer or State Copy or Copy 2**
6 Medical and health care payments $	
8 Substitute payments in lieu of dividends or interest $	For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**
10 Gross proceeds paid to an attorney $	
12 Section 409A deferrals $	
15 Nonqualified deferred compensation $	
17 State/Payer's state no.	18 State income $ $

Department of the Treasury - Internal Revenue Service

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OMB No. 1545-0115 Form **1099-MISC** (Rev. January 2022) For calendar year 20 ___	**Miscellaneous Information**
4 Federal income tax withheld $	**Copy C For Payer or State Copy or Copy 2**
6 Medical and health care payments $	
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ / 8 Substitute payments in lieu of dividends or interest $
9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $
11 Fish purchased for resale $	12 Section 409A deferrals $
13 FATCA filing requirement ☐	14 Excess golden parachute payments $ / 15 Nonqualified deferred compensation $
Account number (see instructions) / 2nd TIN not. ☐	16 State tax withheld $ $ / 17 State/Payer's state no. / 18 State income $ $

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Form **1099-MISC** (Rev. 1-2022) LMC/LM2 www.irs.gov/Form1099MISC 5112 Department of the Treasury - Internal Revenue Service

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MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

Transmittal of Returns

OMB No. 1545-0108

2022

For Official Use Only

Federal income tax withheld | 5 Total amount reported with this Form 1096 $

	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10	1099-LS 16
	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27

Photocopies are not acceptable.
ox 6, to the IRS in a flat mailer (not folded).

ents and, to the best of my knowledge and belief, they are true, correct,

Title ▶ **Date ▶**

r the filer's name, address (including room, suite, or other unit r), and taxpayer identification number (TIN) in the spaces ed on the form. The name, address, and TIN of the filer on this ust be the same as those you enter in the upper left area of 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

to file. File Form 1096 as follows.

Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by ry 28, 2023.

Forms 1099-NEC, file by January 31, 2023.

Forms 5498, file by May 31, 2023.

Caution: If you are required to file 250 or more information returns of any one type (excluding Form 1098-F), you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2022 tax returns required to be filed in 2023, we will post an article at *www.irs.gov/Form1099* explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2022 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and TIN must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

If your principal business, office or agency, or legal residence in the case of an individual, is located in	Use the following address
Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns. L1096 41-0852411 5100 Form **1096** (2022)

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