

Instructions for Form 1099-MISC Miscellaneous Information (Rev. April 2025)

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Table of Contents

General Instructions

- [Future Developments](#)
- [What's New](#)
- [Reminders](#)

Specific Instructions

- [Exceptions](#)
- [Statements to Recipients](#)
- [2nd TIN Not.](#)
- [Corrections to Form 1099-MISC](#)
- [Recipient's TIN](#)
- [Account Number](#)
- [Box 1. Rents](#)
- [Box 2. Royalties](#)
- [Box 3. Other Income](#)
- [Box 4. Federal Income Tax Withheld](#)
- [Box 5. Fishing Boat Proceeds](#)
- [Box 6. Medical and Health Care Payments](#)
- [Box 7. Payer Made Direct Sales of \\$5,000 or More](#)
- [Box 8. Substitute Payments in Lieu of Dividends or Interest](#)
- [Box 9. Crop Insurance Proceeds](#)
- [Box 10. Gross Proceeds to an Attorney](#)
- [Box 11. Fish Purchased for Resale](#)
- [Box 12. Section 409A Deferrals](#)
- [Box 13. FATCA Filing Requirement Checkbox](#)
- [Box 15. Nonqualified Deferred Compensation](#)
- [Boxes 16-18. State Information](#)

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments [Return to top](#)

For the latest information about developments related to Forms 1099-MISC and 1099-NEC and their instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1099MISC](https://www.irs.gov/Form1099MISC) or [IRS.gov/Form1099NEC](https://www.irs.gov/Form1099NEC).

You can get the General Instructions for Certain Information Returns at [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions).

What's New [Return to top](#)

Excess golden parachute payments. Excess golden parachute payments are no longer reported on Form 1099-MISC. You can now report these payments on Form 1099-NEC, box 3. See [Excess Golden Parachute Payments](#), for more information.

E-filing returns. The Taxpayer First Act of 2019 authorized the Department of the Treasury and the IRS to issue regulations that reduce the 250-return e-file threshold. T.D. 9972, published February 23, 2023, lowered the e-file threshold to 10 (calculated by aggregating all information returns), effective for information returns required to be filed on or after January 1, 2024. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

Reminders [Return to top](#)

General instructions. In addition to these specific instructions, you should also use the current year [General Instructions for Certain Information Returns](#). Those general instructions include information about the following topics.

- Who must file.
- When and where to file.
- Electronic reporting.
- Corrected and void returns.
- Statements to recipients.
- Taxpayer identification numbers (TINs).
- Backup withholding.
- Penalties.
- The definitions of terms applicable for the purposes of chapter 4 of the Internal Revenue Code that are referenced in these instructions.
- Other general topics.

Continuous-use revision. Use these instructions for tax year 2025 and subsequent years until a superseding revision is issued.

Corrections to forms. If you need to correct a Form 1099-MISC or Form 1099-NEC that you have already sent to the IRS:

- For paper forms, see [part H](#) in the current year General Instructions for Certain Information Returns; or
- For electronic corrections in the FIRE system, see Pub. 1220. For electronic corrections in the IRIS Application to Application system, see Pub. 5718. For electronic corrections in the IRS Portal system, see Pub. 5717.

Caution! *If you are filing a correction on a paper form, do not check the VOID box on the form. A checked VOID box alerts IRS scanning equipment to ignore the form and proceed to the next one. Your correction will not be entered into IRS records if you check the VOID box.*

Form 1099-K. [top](#) Payments made with a credit card or payment card and certain other types of payments, including third-party network transactions, must be reported on Form 1099-K by the payment settlement entity under section 6050W and are not subject to reporting on Form 1099-MISC or Form 1099-NEC. See the separate Instructions for

Form 1099-K.

Filing dates. Section 6071(c) requires you to file Form 1099-NEC on or before January 31, using either paper or electronic filing procedures. File Form 1099-MISC by February 28, if you file on paper, or March 31, if you file electronically. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Information Reporting Intake System (IRIS). The IRS has developed IRIS, an online portal for e-filing information returns. Go to [IRS.gov/IRS](https://www.irs.gov/irs) for more information.

Online fillable copies. To ease statement furnishing requirements, Copies 1, B, and 2 have been made fillable online in a PDF format available at [IRS.gov/Form1099MISC](https://www.irs.gov/Form1099MISC) and [IRS.gov/Form1099NEC](https://www.irs.gov/Form1099NEC). You can complete these copies online for furnishing statements to recipients and for retaining in your own files.

Trade or business reporting only. Report on Form 1099-MISC or Form 1099-NEC only when payments are made in the course of your trade or business. Personal payments are not reportable. You are engaged in a trade or business if you operate for gain or profit. However, nonprofit organizations are considered to be engaged in a trade or business and are subject to these reporting requirements. Other organizations subject to these reporting requirements include trusts of qualified pension or profit-sharing plans of employers, certain organizations exempt from tax under section 501(c) or (d), farmers' cooperatives that are exempt from tax under section 521, and widely held fixed investment trusts. Payments by federal, state, or local government agencies are also reportable.

Specific Instructions for Form 1099-MISC [Return to top](#)

File Form 1099-MISC, Miscellaneous Information, for each person in the course of your business to whom you have paid the following during the year.

- At least \$10 in royalties (see the [instructions for box 2](#)) or broker payments in lieu of dividends or tax-exempt interest (see the [instructions for box 8](#)).
- At least \$600 in:

1. Rents ([box 1](#));
2. Prizes and awards, including certain non-government grants ([box 3](#));
3. Other income payments ([box 3](#));
4. Generally, the cash paid from a notional principal contract to an individual, partnership, or estate ([box 3](#));
5. Any fishing boat proceeds ([box 5](#));
6. Medical and health care payments ([box 6](#));
7. Crop insurance proceeds ([box 9](#));
8. Gross proceeds paid to an attorney ([box 10](#)) (see [Payments to attorneys](#), later);
9. Section 409A deferrals ([box 12](#)); or
10. Nonqualified deferred compensation ([box 15](#)).

You may either file Form 1099-MISC ([box 7](#)) or Form 1099-NEC ([box 2](#)) to report sales totaling \$5,000 or more of consumer products to a person on a buy-sell, a deposit-commission, or other commission basis for resale.

Caution! *If you use Form 1099-NEC to report sales totaling \$5,000 or more, then you are required to file Form 1099-NEC with the IRS by January 31.*

You must also file Form 1099-MISC for each person from whom you have withheld any federal income tax (report in [box 4](#)) under the backup withholding rules regardless of the amount of the payment.

Caution! *Be sure to report each payment in the proper box because the IRS uses this information to determine whether the recipient has properly reported the payment.*

Reportable payments to corporations. [top](#) The following payments made to corporations must generally be reported on Form 1099-MISC.

- Cash payments for the purchase of fish for resale reported in [box 11](#).
- Medical and health care payments reported in [box 6](#).
- Substitute payments in lieu of dividends or tax-exempt interest reported in [box 8](#).
- Gross proceeds paid to an attorney reported in [box 10](#).

Payments to attorneys. [top](#) The term "attorney" includes a law firm or other provider of legal services. Attorneys' fees of \$600 or more paid in the course of your trade or business are reportable in ([box 1](#) of Form 1099-NEC, under section 6041A(a)(1).

Gross proceeds paid to attorneys. [top](#) Under section 6045(f), report in [box 10](#) payments that:

- Are made to an attorney in the course of your trade or business in connection with legal services, but not for the attorney's services, for example, as in a settlement agreement;
- Total \$600 or more; and
- Are not reportable by you in ([box 1](#) of Form 1099-NEC.

Generally, you are not required to report the claimant's attorney's fees. For example, an insurance company pays a claimant's attorney \$100,000 to settle a claim. The insurance company reports the payment as gross proceeds of \$100,000 in [box 10](#). However, the insurance company does not have a reporting requirement for the claimant's attorney's fees subsequently paid from these funds.

These rules apply whether or not:

- The legal services are provided to the payer;
- The attorney is the exclusive payee (for example, the attorney's and claimant's names are on one check); or
- Other information returns are required for some or all of a payment under another section of the Code, such as section 6041.

For example, a person who, in the course of a trade or business, pays \$600 of taxable damages to a claimant by paying that amount to a claimant's attorney is required to:

- Furnish Form 1099-MISC to the claimant, reporting damages pursuant to section 6041, generally in [box 3](#); and
- Furnish Form 1099-MISC to the claimant's attorney, reporting gross proceeds paid pursuant to section 6045(f) in [box 10](#).

For more examples and exceptions relating to payments to attorneys, see Regulations section 1.6045-5.

However, these rules do not apply to wages paid to attorneys that are reportable on Form W-2, Wage and Tax Statement, or to profits distributed by a partnership to its partners that are reportable on Schedule K-1 (Form 1065).

Payments to corporations for legal services. [top](#) The exemption from reporting payments made to corporations does not apply to payments for legal services. Therefore, you must report attorneys' fees (in [box 1](#) of Form 1099-NEC) or gross proceeds (in [box 10](#) of Form 1099-MISC), as described earlier, to corporations that provide legal services.

Taxpayer identification numbers (TINs). [top](#) To report payments to an attorney on Form 1099-MISC, you must obtain the attorney's TIN. You may use Form W-9 to obtain the attorney's TIN. An attorney is required to promptly supply its TIN whether it is a corporation or other entity, but the attorney is not required to certify its TIN. If the attorney fails to provide its TIN, the attorney may be subject to a penalty under section 6723 and its regulations, and you must backup withhold on the reportable payments.

Deceased employee's wages. [top](#) When an employee dies during the year, you must report the accrued wages, vacation pay, and other compensation paid after the date of death. If you made the payment in the same year the employee died, you must withhold social security and Medicare taxes on the payment and report them only as social security and Medicare wages on the employee's Form W-2 to ensure that proper social security and Medicare credit is received. On the Form W-2, show the payment as social security wages ([box 3](#)) and Medicare wages and tips ([box 5](#)) and the social security and Medicare taxes withheld in [boxes 4 and 6](#); do not show the payment in [box 1](#) of Form W-2.

If you made the payment after the year of death, do not report it on Form W-2 and do not withhold social security and Medicare taxes.

Whether the payment is made in the year of death or after the year of death, you must also report the payment to the estate or beneficiary on Form 1099-MISC. Report the payment in [box 3](#) (rather than as nonemployee compensation). See the [Example](#) that follows. Enter the name and TIN of the payment recipient on Form 1099-MISC. For example, if the recipient is an individual beneficiary, enter the name and social security number of the individual; if the recipient is the estate, enter the name and employer identification number of the estate. The general backup withholding rules apply to this payment.

Death benefits from nonqualified deferred compensation plans or section 457 plans paid to the estate or beneficiary of a deceased employee are reportable on Form 1099-MISC. Do not report these death benefits on Form 1099-R. However, if the benefits are from a qualified plan, report them on Form 1099-R. See the Instructions for Forms [\(1099-R and 5498\)](#).

Example. [top](#) Before Bailey's death on June 15, 2025, Bailey was employed and Bailey received \$10,000 in wages on which federal income tax of \$1,500 was withheld. When Bailey died, Bailey's employer owed Bailey \$2,000 in wages and \$1,000 in accrued vacation pay. The total of \$3,000 (less the social security and Medicare taxes withheld) was paid to Bailey's estate on July 20, 2025. Because Bailey's employer made the payment during the year of death, Bailey's employer must withhold social security and Medicare taxes on the \$3,000 payment and must complete Form W-2 as follows.

- Box 1—10000.00 (does not include the \$3,000 accrued wages and vacation pay).
- Box 2—1500.00.
- Box 3—13000.00 (includes the \$3,000 accrued wages and vacation pay).
- Box 4—806.00 (social security tax withheld).
- Box 5—13000.00 (includes the \$3,000 accrued wages and vacation pay).
- Box 6—188.50 (Medicare tax withheld).

Bailey's employer must also complete Form 1099-MISC as follows.

- Boxes for recipient's name, address, and TIN—The estate's or beneficiary's name, address, and TIN.

- Box 3—3000.00 (Even though amounts were withheld for social security and Medicare taxes, the gross amount is reported here.)

If Bailey's employer made the payment after the year of death, the \$3,000 would not be subject to social security and Medicare taxes and would not be shown on Form W-2. However, Bailey's employer would still file Form 1099-MISC.

Payments made on behalf of another person. [top](#) For payments reportable under section 6041, if you make a payment on behalf of another person who is the source of the funds, you may be responsible for filing Form 1099-MISC. You are the payor for information reporting purposes if you perform management or oversight functions in connection with the payment, or have a significant economic interest in the payment (such as a lien). For example, a bank that provides financing to a real estate developer for a construction project maintains an account from which it makes payments for services in connection with the project. The bank performs management and oversight functions over the payments and is responsible for filing information returns for payments of \$600 or more paid to contractors. For more information, see Regulations section 1.6041-1(e).

Indian gaming profits, payments to tribal members. [top](#) If you make payments to members of Indian tribes from the net revenues of class II or class III gaming activities conducted or licensed by the tribes, you must withhold federal income tax on such payments. File Form 1099-MISC to report the payments and withholding to tribal members. Report the payments in [box 3](#) and the federal income tax withheld in [box 4](#). [Pub. 15-A](#) contains the necessary Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members.

State or local sales taxes. [top](#) If state or local sales taxes are imposed on the service provider and you (as the buyer) pay them to the service provider, report them on Form 1099-MISC as part of the reportable payment. However, if sales taxes are imposed on you (as the buyer) and collected from you by the service provider, do not report the sales taxes on Form 1099-MISC.

Exceptions [top](#)

Some payments do not have to be reported on Form 1099-MISC, although they may be taxable to the recipient. Payments for which a Form 1099-MISC is not required include all of the following.

- Generally, payments to a corporation (including a limited liability company (LLC) that is treated as a C or S corporation). However, see [Reportable payments to corporations](#), earlier.
- Payments for merchandise, telegrams, telephone, freight, storage, and similar items.
- Payments of rent to real estate agents or property managers. However, the real estate agent or property manager must use Form 1099-MISC to report the rent paid over to the property owner. See Regulations section 1.6041-3(d); Regulations section 1.6041-1(e)(5), Example 5; and the instructions for [box 1](#).
- Wages paid to employees (report on Form W-2).
- Military differential wage payments made to employees while they are on active duty in the U.S. Armed Forces or other uniformed services (report on Form W-2).
- Business travel allowances paid to employees (may be reportable on Form W-2).
- Cost of current life insurance protection (report on Form W-2 or Form 1099-R).
- Payments to a tax-exempt organization including tax-exempt trusts (IRAs, HSAs, Archer MSAs, Coverdell ESAs, and ABLE (529A) accounts), the United States, a state, the District of Columbia, a U.S. territory, or a foreign government.
- Payments made to or for homeowners from the HFA Hardest Hit Fund or similar state program (report on Form 1098-MA).

- Compensation for injuries or sickness by the Department of Justice as a public safety officer (PSO) disability or survivor's benefit, or under a state program that provides benefits for surviving dependents of a PSO who has died as the direct and proximate result of a personal injury sustained in the line of duty.
- Compensation for wrongful incarceration for any criminal offense for which there was a conviction under federal or state law. See section 139F, Certain amounts received by wrongfully incarcerated individuals.

Fees paid to informers. [top](#) A payment to an informer as an award, fee, or reward for information about criminal activity does not have to be reported if the payment is made by a federal, state, or local government agency, or by a nonprofit organization exempt from tax under section 501(c)(3) that makes the payment to further the charitable purpose of lessening the burdens of government. For more information, see Regulations section 1.6041-3(l).

Scholarships. [top](#) Do not use Form 1099-MISC to report scholarship or fellowship grants. Scholarship or fellowship grants that are taxable to the recipient because they are paid for teaching, research, or other services as a condition for receiving the grant are considered wages and must be reported on Form W-2. Other taxable scholarship or fellowship payments (to a degree or nondegree candidate) do not have to be reported to the IRS on any form, unless section 6050S requires reporting of such amounts by an educational institution on Form 1098-T. See section 117(b)-(d) and Regulations section 1.6041-3(n) for more information.

Canceled debt. [top](#) A canceled debt is not reportable on Form 1099-MISC. Canceled debts reportable under section 6050P must be reported on Form 1099-C. See the [Instructions](#) for Forms 1099-A and 1099-C.

Employee business expense reimbursements. [top](#) Do not use Form 1099-MISC to report employee business expense reimbursements. Report payments made to employees under a nonaccountable plan as wages on Form W-2. Generally, payments made to employees under an accountable plan are not reportable on Form W-2, except in certain cases when you pay a per diem or mileage allowance. For more information, see the [General Instructions for Forms W-2 and W-3](#), and [Pub. 463](#). For information on reporting employee moving expense reimbursements on Form W-2, see the [General Instructions for Forms W-2 and W-3](#).

Widely held fixed investment trusts (WHFITs). [top](#) Trustees and middlemen of WHFITs must report items of gross income attributable to a trust income holder (TIH) on the appropriate Form 1099. A tax information statement that includes the information provided to the IRS on Forms 1099, as well as additional information identified in Regulations section 1.671-5(e), must be furnished to TIHs. For details, see the current year General Instructions for Certain Information Returns.

Statements to Recipients [Return to top](#)

If you are required to file Form 1099-MISC, you must furnish a statement to the recipient. For more information about the requirement to furnish a statement to each recipient, and truncation, see [part M](#) in the current year General Instructions for Certain Information Returns.

You can furnish each recipient with a single payee statement reporting all Form 1099-MISC payment types. You are required to furnish the payee statements by January 31 and file with the IRS by February 28 (March 31, if filing electronically).

Truncating recipient's TIN on payee statements. [top](#) Pursuant to Regulations section 301.6109-4, all filers of this form may truncate a recipient's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption

taxpayer identification number (ATIN), or employer identification number (EIN)) on payee statements. Truncation is not allowed on any documents the filer files with the IRS. A payer's TIN may not be truncated on any form. See [part J](#) in the current year General Instructions for Certain Information Returns.

2nd TIN Not. [Return to top](#)

You may enter an "X" in this box if you were notified by the IRS twice within 3 calendar years that the payee provided an incorrect TIN. If you mark this box, the IRS will not send you any further notices about this account.

However, if you received both IRS notices in the same year, or if you received them in different years but they both related to information returns filed for the same year, do not check the box at this time. For purposes of the two-notices-in-3-years rule, you are considered to have received one notice and you are not required to send a second "B" notice to the taxpayer on receipt of the second notice. See [part N](#) in the current year General Instructions for Certain Information Returns for more information.

TIP. For information on the TIN Matching System offered by the IRS, see the current year General Instructions for Certain Information Returns.

Recipient's TIN [Return to top](#)

Enter the recipient's TIN using hyphens in the proper format. SSNs, ITINs, and ATINs should be in the XXX-XX-XXXX format. EINs should be in the XX-XXXXXXX format.

Caution! You should make every effort to ensure that you have the correct type of number reported in the correct format.

Account Number [Return to top](#)

The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1099-MISC. The account number is also required if you check the "FATCA filing requirement" box. See [Box 13](#), later. Additionally, the IRS encourages you to designate an account number for all Forms 1099-MISC that you file. See [part L](#) in the current year General Instructions for Certain Information Returns.

Box 1. Rents [Return to top](#)

Enter amounts of \$600 or more for all types of rents, such as any of the following.

- Real estate rentals paid for office space. However, you do not have to report these payments on Form 1099-MISC if you paid them to a real estate agent or property manager. But the real estate agent or property manager must use Form 1099-MISC to report the rent paid over to the property owner. See Regulations section 1.6041-3(d) and Regulations section 1.6041-1(e)(5), Example 5.
- Machine rentals (for example, renting a bulldozer to level your parking lot). If the machine rental is part of a contract that includes both the use of the machine and the operator, prorate the rental between the rent of the machine (report that in box 1) and the operator's charge (report that on Form 1099-NEC in [box 1](#)).
- Pasture rentals (for example, farmers paying for the use of grazing land).

Public housing agencies must report in box 1 rental assistance payments made to owners of housing projects. See Rev. Rul. 88-53, 1988-1 C.B. 384.

Coin-operated amusements. [top](#) If an arrangement between an owner of coin-operated amusements and an owner of a business establishment where the amusements are placed is a lease of the amusements or the amusement space, the owner of the amusements or the owner of the space, whoever makes the payments, must report the lease payments in box 1 of Form 1099-MISC if the payments total at least \$600. However, if the arrangement is a joint venture, the joint venture must file a Form 1065, U.S. Return of Partnership Income, and provide each partner with the information necessary to report the partner's share of the taxable income. Coin-operated amusements include video games, pinball machines, jukeboxes, pool tables, slot machines, and other machines and gaming devices operated by coins or tokens inserted into the machines by individual users. For more information, see Rev. Rul. 92-49, 1992-1 C.B. 433.

Box 2. Royalties [Return to top](#)

Enter gross royalty payments (or similar amounts) of \$10 or more. Report royalties from oil, gas, or other mineral properties before reduction for severance and other taxes that may have been withheld and paid. Do not include surface royalties. They should be reported in [box 1](#). Do not report oil or gas payments for a working interest in box 2; report payments for working interests in ([box 1](#) of Form 1099-NEC. Do not report timber royalties made under a pay-as-cut contract; report these timber royalties on Form 1099-S.

Use box 2 to report royalty payments from intangible property such as patents, copyrights, trade names, and trademarks. Report the gross royalties (before reduction for fees, commissions, or expenses) paid by a publisher directly to an author or literary agent, unless the agent is a corporation. The literary agent (whether or not a corporation) that receives the royalty payment on behalf of the author must report the gross amount of royalty payments to the author on Form 1099-MISC whether or not the publisher reported the payment to the agent on its Form 1099-MISC.

Box 3. Other Income [Return to top](#)

Enter other income of \$600 or more required to be reported on Form 1099-MISC that is not reportable in one of the other boxes on the form.

Also enter in box 3 prizes and awards that are not for services performed. Include the fair market value (FMV) of merchandise won on game shows. Also include amounts paid to a winner of a sweepstakes not involving a wager. If a wager is made, report the winnings on Form W-2G.

TIP. *If, not later than 60 days after the winner becomes entitled to the prize, the winner can choose the option of a lump sum or an annuity payable over at least 10 years, the payment of winnings is considered made when actually paid. If the winner chooses an annuity, file Form 1099-MISC each year to report the annuity paid during that year.*

Do not include wages, any bonuses, prizes, and awards paid to your employees. Report these on Form W-2. Do not include in box 3 prizes and awards for services performed by nonemployees, such as an award for the top commission salesperson. Report them in ([box 1](#) of Form 1099-NEC.

Prizes and awards received in recognition of past accomplishments in religious, charitable, scientific, artistic, educational, literary, or civic fields are not reportable if:

- The winners are chosen without action on their part,
- The winners are not expected to perform future services, and

- The payer transfers the prize or award to a charitable organization or governmental unit under a designation made by the recipient. See Rev. Proc. 87-54, 1987-2 C.B. 669.

Other items required to be reported in box 3 include the following.

1. Payments as explained earlier under [Deceased employee's wages](#).
2. Payments as explained earlier under [Indian gaming profits, payments to tribal members](#).
3. A payment or series of payments made to individuals for participating in a medical research study or studies.
4. A payment or series of payments made to individuals to achieve a specific objective, produce a report or other similar product, or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar capacity, skill, or talent of the grantee.
5. Termination payments to former self-employed insurance salespeople. These payments are not subject to self-employment tax and are reportable in box 3 (rather than [box 1](#) of Form 1099-NEC) if all the following apply.
 - a. The payments are received from an insurance company because of services performed as an insurance salesperson for the company.
 - b. The payments are received after termination of the salesperson's agreement to perform services for the company.
 - c. The salesperson did not perform any services for the company after termination and before the end of the year.
 - d. The salesperson enters into a covenant not to compete against the company for at least 1 year after the date of termination.
 - e. The amount of the payments depends primarily on policies sold by the salesperson or credited to the salesperson's account during the last year of the service agreement or to the extent those policies remain in force for some period after termination, or both.
 - f. The amount of the payments does not depend at all on length of service or overall earnings from the company (regardless of whether eligibility for payment depends on length of service).

If the termination payments do not meet all these requirements, report them in [box 1](#) of Form 1099-NEC.

6. Generally, all punitive damages, any damages for nonphysical injuries or sickness, and any other taxable damages. Report punitive damages even if they relate to physical injury or physical sickness. Generally, report all compensatory damages for nonphysical injuries or sickness, such as employment discrimination or defamation. However, do not report damages (other than punitive damages):
 1. Received on account of personal physical injuries or physical sickness;
 2. That do not exceed the amount paid for medical care for emotional distress;
 3. Received on account of nonphysical injuries (for example, emotional distress) under a written binding agreement, court decree, or mediation award in effect on or issued by September 13, 1995; or
 4. That are for a replacement of capital, such as damages paid to a buyer by a contractor who failed to complete construction of a building.
7. Report any Tax Receivable Agreement (TRA) payments. A TRA payment is made pursuant to a contract where a buyer of a business pays a seller of the business for certain reductions in tax liability associated with such sale.

Damages received on account of emotional distress, including physical symptoms such as insomnia, headaches, and stomach disorders, are not considered received for a physical injury or physical sickness and are reportable unless described in item 6b or 6c above. However, damages received on account of emotional distress due to physical injuries or physical sickness are not reportable.

Also report liquidated damages received under the Age Discrimination in Employment Act of 1967.

TIP. Taxable back pay damages may be wages and reportable on Form W-2. See [Pub. 957](#).

Foreign agricultural workers. [top](#) Report in box 3 compensation of \$600 or more paid in a calendar year to an H-2A visa agricultural worker who did not give you a valid TIN. You must also withhold federal income tax under the backup withholding rules. For more information, go to [IRS.gov](#) and enter "foreign agricultural workers" in the search box.

Account reported under FATCA. [top](#) If you are an foreign financial institution (FFI) reporting pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A) a U.S. account required to be reported under chapter 4 to which during the year you made no payments reportable on an applicable Form 1099, enter zero in box 3. In addition, if you are an FFI described in the preceding sentence and, during the year, you made payments to the account required to be reported under chapter 4, but those payments are not reportable on an applicable Form 1099 (for example, because the payment is under the applicable reporting threshold), you must report the account on this Form 1099-MISC and enter zero in box 3.

Box 4. Federal Income Tax Withheld [Return to top](#)

Enter backup withholding. For example, persons who have not furnished their TINs to you are subject to withholding on payments required to be reported in boxes 1, 2 (net of severance taxes), 3, 5 (only with respect to cash payments to crew members for their share of proceeds from the catch), 6, 8, 9, and 10. For more information on backup withholding, including the rate, see [part N](#) in the current year General Instructions for Certain Information Returns.

Also enter any income tax withheld from payments to members of Indian tribes from the net revenues of class II or class III gaming activities conducted or licensed by the tribes.

Box 5. Fishing Boat Proceeds [Return to top](#)

If you are the operator of a fishing boat, enter the individual's share of all proceeds from the sale of a catch or the FMV of a distribution in kind to each crew member of fishing boats with normally fewer than 10 crew members. A fishing boat has normally fewer than 10 crew members if the average size of the operating crew was fewer than 10 on trips during the preceding 4 calendar quarters.

In addition, report cash payments of up to \$100 per trip that are contingent on a minimum catch and are paid solely for additional duties (such as mate, engineer, or cook) for which additional cash payments are traditional in the industry. However, do not report on Form 1099-MISC any wages reportable on Form W-2.

Box 6. Medical and Health Care Payments [Return to top](#)

Enter payments of \$600 or more made in the course of your trade or business to each physician or other supplier or provider of medical or health care services. Include payments made by medical and health care insurers under health,

accident, and sickness insurance programs. If payment is made to a corporation, list the corporation as the recipient rather than the individual providing the services. Payments to persons providing health care services often include charges for injections, drugs, dentures, and similar items. In these cases, the entire payment is subject to information reporting. You are not required to report payments to pharmacies for prescription drugs.

The exemption from issuing Form 1099-MISC to a corporation does not apply to payments for medical or health care services provided by corporations, including professional corporations. However, you are not required to report payments made to a tax-exempt hospital or extended care facility or to a hospital or extended care facility owned and operated by the United States (or its possessions or territories), a state, the District of Columbia, or any of their political subdivisions, agencies, or instrumentalities.

Caution! *Generally, payments made under a flexible spending arrangement (as defined in section 106(c)(2)) or a health reimbursement arrangement which is treated as employer-provided coverage under an accident or health plan for purposes of section 106 are exempt from the reporting requirements of section 6041.*

Box 7. Payer Made Direct Sales Totaling \$5,000 or More [Return to top](#)

Enter an "X" in the checkbox for sales by you totaling \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other commission basis for resale (by the buyer or any other person) anywhere other than in a permanent retail establishment. Do not enter a dollar amount in this box.

You may either use box 7 on Form 1099-MISC or [\(box 2 on Form 1099-NEC](#) to report the direct sales totaling \$5,000 or more. If you use Form 1099-NEC to report these sales, then you are required to file the Form 1099-NEC with the IRS by January 31.

Caution! *Report these sales on only one form.*

The report you must give to the recipient for these direct sales need not be made on the official form. It may be in the form of a letter showing this information along with commissions, prizes, awards, etc.

Box 8. Substitute Payments in Lieu of Dividends or Interest [Return to top](#)

Enter aggregate payments of at least \$10 of substitute payments received by a broker for a customer in lieu of dividends or tax-exempt interest as a result of a loan of a customer's securities. Substitute payment means a payment in lieu of:

1. A dividend, or
2. Tax-exempt interest to the extent that interest (including original issue discount) has accrued while the securities were on a loan.

For this purpose, a customer includes an individual, trust, estate, partnership, association, company, or corporation. See Notice 2003-67, which is on page 752 of Internal Revenue Bulletin 2003-40 at [IRS.gov/irb/2003-40_IRB#NOT-2003-67](https://www.irs.gov/irb/2003-40_IRB#NOT-2003-67). It does not include a tax-exempt organization, the United States, any state, the District of Columbia, a U.S. possession or territory, or a foreign government. File Form 1099-MISC with the IRS and furnish a copy to the customer for whom you received the substitute payment.

Box 9. Crop Insurance Proceeds [Return to top](#)

Enter crop insurance proceeds of \$600 or more paid to farmers by insurance companies unless the farmer has informed the insurance company that expenses have been capitalized under section 278, 263A, or 447.

Box 10. Gross Proceeds Paid to an Attorney [Return to top](#)

Enter gross proceeds of \$600 or more paid to an attorney in connection with legal services (regardless of whether the services are performed for the payer). See [Payments to attorneys](#), earlier.

Box 11. Fish Purchased for Resale [Return to top](#)

If you are in the trade or business of purchasing fish for resale, you must report total cash payments of \$600 or more paid during the year to any person who is engaged in the trade or business of catching fish. You are required to keep records showing the date and amount of each cash payment made during the year, but you must report only the total amount paid for the year on Form 1099-MISC.

"Fish" means all fish and other forms of aquatic life. "Cash" means U.S. and foreign coin and currency and a cashier's check, bank draft, traveler's check, or money order. Cash does not include a check drawn on your personal or business account.

Box 12. Section 409A Deferrals [Return to top](#)

You do not have to complete this box. For details, see Notice 2008-115, available at [IRS.gov/irb/2008-52_IRB#NOT-2008-115](https://www.irs.gov/irb/2008-52_IRB#NOT-2008-115).

If you complete this box, enter the total amount deferred during the year of at least \$600 for the nonemployee under all nonqualified plans. The deferrals during the year include earnings on the current year and prior year deferrals. For additional information, see Regulations sections 1.409A-1 through 1.409A-6. See the instructions for [box 15](#), later.

For deferrals and earnings under non qualified deferred compensation (NQDC) plans for employees, see the [General Instructions for Forms W-2 and W-3](#).

Box 13. FATCA Filing Requirement Checkbox [Return to top](#)

Check this box if you are a U.S. payer that is reporting on Form(s) 1099 (including reporting payments on this Form 1099-MISC) as part of satisfying your requirement to report with respect to a U.S. account for the purposes of chapter 4 of the Internal Revenue Code, as described in Regulations section 1.1471-4(d)(2)(iii)(A). In addition, check the box if you are an FFI reporting payments to a U.S. account pursuant to an election described in Regulations section 1.1471-4(d)(5)(i)(A). Finally, check the box if you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) and are reporting a U.S. account for chapter 4 purposes to which you made no payments during the year that are reportable on any applicable Form 1099 (or are reporting a U.S. account to which you made payments during the year that do not reach the applicable reporting threshold for any applicable Form 1099).

Box 15. Nonqualified Deferred Compensation [Return to top](#)

Enter all amounts deferred (including earnings on amounts deferred) that are includible in income under section 409A because the NQDC plan fails to satisfy the requirements of section 409A. Do not include amounts properly reported on a Form 1099-MISC, corrected Form 1099-MISC, Form W-2, or Form W-2c for a prior year. Also, do not include amounts that are considered to be subject to a substantial risk of forfeiture for purposes of section 409A. For additional information, see Regulations sections 1.409A-1 through 1.409A-6; Notice 2008-113, available at [IRS.gov/irb/2008-51_IRB#NOT-2008-113](https://www.irs.gov/irb/2008-51_IRB#NOT-2008-113); Notice 2008-115; Notice 2010-6, available at [IRS.gov/irb/2010-03_IRB#NOT-2010-6](https://www.irs.gov/irb/2010-03_IRB#NOT-2010-6); and Notice 2010-80, available at [IRS.gov/irb/2010-51_IRB#NOT-2010-80](https://www.irs.gov/irb/2010-51_IRB#NOT-2010-80).

Boxes 16-18. State Information [Return to top](#)

These boxes may be used by payers who participate in the Combined Federal/State Filing Program and/or who are required to file paper copies of this form with a state tax department. See [Pub. 1220](#) for more information regarding the Combined Federal/State Filing Program. They are provided for your convenience only and need not be completed for the IRS. Use the state information boxes to report payments for up to two states. Keep the information for each state separated by the dash line. If you withheld state income tax on this payment, you may enter it in box 16. In box 17, enter the abbreviated name of the state and the payer's state identification number. The state number is the payer's identification number assigned by the individual state. In box 18, you may enter the amount of the state payment.

If a state tax department requires that you send them a paper copy of this form, use Copy 1 to provide information to the state tax department. Give Copy 2 to the recipient for use in filing the recipient's state income tax return.

Process Date. This is the last date a Copy A was printed for the Participant.

Distribution Date. This is the date(s) that the Participant was paid.

State 1. This is the most recent date that one or more Copy 1s for the state was printed.

State 2. This is the most recent date that one or more Copy 1s for the state was printed.

Office Code. Used in electronic filing only. Enter the office code of the Payer (may be blank). For payers with multiple locations, this field may be used to identify the location of the office submitting the information return.

H. Corrected Returns on Paper Forms [Return to top](#)

Caution! To file corrections for electronically filed forms, see [part F](#) and [Pub. 1220](#).

If you filed a return with the IRS and later discover you made an error on it, you must:

- Correct it as soon as possible and file Copy A and Form 1096 with your IRS Submission Processing Center (see [part D](#)), and
- Furnish statements to recipients showing the correction.

When making a correction, complete all information (see [Filing corrected returns on paper forms](#), later).

- Do not cut or separate forms that are two or three to a page. Submit the entire page even if only one of the forms on the page is completed.
- Do not staple the forms to Form 1096.

- Do not send corrected returns to the IRS if you are correcting state or local information only. Contact the state or local tax department for help with this type of correction.

To correct payer information, see [Reporting incorrect payer name and/or TIN](#), earlier.

Form 1096. [top](#) Use a separate Form 1096 for each type of return you are correcting. For the same type of return, you may use one Form 1096 for both originals and corrections. You do not need to correct a previously filed Form 1096.

CORRECTED checkbox. [top](#) Enter an "X" in the "CORRECTED" checkbox only when correcting a form previously filed with the IRS or furnished to the recipient. Certain errors require two returns to make the correction. See [Filing corrected returns on paper forms](#), later, to determine when to mark the "CORRECTED" checkbox.

Account number. [top](#) If the account number was provided on the original return, the same account number must be included on both the original and corrected returns to properly identify and process the correction. If the account number was not provided on the original return, do not include it on the corrected return. See [part L](#).

Recipient's statement. [top](#) You may enter a date next to the "CORRECTED" checkbox. This will help the recipient in the case of multiple corrections.

Filing corrected returns on paper forms. [top](#) The [Error Charts for Filing Corrected Returns on Paper Forms](#), later, give step-by-step instructions for filing corrected returns for the most frequently made errors. They are grouped under Error Type 1 or 2. Correction of errors may require the submission of more than one return. Be sure to read and follow the steps given.

Caution! *If you fail to file correct information returns or furnish a correct payee statement, you may be subject to a penalty. See [part O](#). Regulations section 301.6724-1 (relating to information return penalties) does not require you to file corrected returns for missing or incorrect TINs if you meet the reasonable-cause criteria. You are merely required to include the correct TIN on the next original return you are required to file.*

However, even if you meet the reasonable-cause criteria, the IRS encourages you to file corrections for incorrect or missing TINs so that the IRS can update the payees' records.

Error Charts for Filing Corrected Returns on Paper Forms [top](#) Identify the correction needed based on **Error Type 1** or **2**; then follow the steps to make the corrections and file the form(s). Also see [part H](#), earlier.

Error Type 1	Correction
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<p>Incorrect money amount(s), code, or checkbox</p> <p>A return was filed when one should not have been filed.</p> <p>These errors require only one return to make the correction.</p> <p>Caution: If you must correct a TIN or a payee name, follow the instructions under Error Type 2.</p>	<p>A. Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G</p> <ol style="list-style-type: none"> 1. Prepare a new information return. 2. Enter an "X" in the "CORRECTED" box (and date (optional)) at the top of the form. 3. Correct any recipient information such as money amounts. Report other information as per the original return. <p>B. Form 1096</p> <ol style="list-style-type: none"> 1. Prepare a new transmittal Form 1096. 2. Provide all requested information on the form as it applies to Part A, 1 and 2. 3. File Form 1096 and Copy A of the return with the appropriate IRS Submission Processing Center. 4. Do not include a copy of the original return that was filed incorrectly.
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Error Type 2	Correction	
<p>No payee TIN (SSN, EIN, QI-EIN, or ITIN),</p> <p>or</p> <p>Incorrect payee TIN,</p> <p>or</p> <p>Incorrect payee name,</p> <p>or</p> <p>Original return filed using wrong type of return (for example, a Form 1099-DIV was filed when a Form 1099-INT should have been filed).</p> <p>Two separate returns are required to</p>	<p>Step 1. Identify incorrect return submitted.</p>	<ol style="list-style-type: none"> 1. Prepare a new information return. 2. Enter an "X" in the "CORRECTED" box (and date (optional)) at the top of the form. 3. Enter the payer, recipient, and account number information exactly as it appeared on the original incorrect return; however, enter -0- (zero) for all money amounts.

make the correction properly. Follow all instructions for both Steps 1 and 2.	Step 2. Report correct information.	<p>A. Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G</p> <ol style="list-style-type: none"> 1. Prepare a new information return. 2. Do not enter an "X" in the "CORRECTED" box at the top of the form. Prepare the new return as though it is an original. 3. Include all the correct information on the form including the correct TIN and name. <p>B. Form 1096</p> <ol style="list-style-type: none"> 1. Prepare a new transmittal Form 1096. 2. Enter one of the following phrases in the bottom margin of the form. <ul style="list-style-type: none"> • Filed To Correct TIN. • Filed To Correct Name. • Filed To Correct Return. • Provide all requested information on the form as it applies to the returns prepared in Steps 1 and 2. • File Form 1096 and Copy A of the return with the appropriate IRS Submission Processing Center. • Do not include a copy of the original return that was filed incorrectly.
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J. Recipient Names and Taxpayer Identification Numbers (TINs) [Return to top](#)

Recipient names. [top](#) Show the full name and address in the section provided on the information return. If payments have been made to more than one recipient or the account is in more than one name, show on the first name line the name of the recipient whose TIN is first shown on the return. You may show the names of any other individual recipients in the area below the first line, if desired. Form W-2G filers, see the Instructions for Forms W-2G and 5754.

Sole proprietors. [top](#) You must show the individual's name on the first name line; on the second name line, you may enter the "doing business as (DBA)" name. You may not enter only the DBA name. For the TIN, enter either the individual's social security number (SSN) or the EIN of the business (sole proprietorship). The IRS prefers that you enter the SSN.

Limited liability company (LLC). [top](#) For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the owner's SSN (or EIN, if

applicable). If the LLC is taxed as a corporation, partnership, etc., enter the entity's EIN.

Bankruptcy estate. [top](#) If an individual (the debtor) for whom you are required to file an information return is in chapter 11 bankruptcy, and the debtor notified you of the bankruptcy estate's EIN, report post-petition gross income, gross proceeds, or other reportable payments on the applicable information return using the estate's name and EIN. The debtor should notify you when the bankruptcy is closed, dismissed, or converted, so that any subsequent information returns will be filed with the correct name and EIN. Different rules apply if the bankruptcy is converted to chapter 7, 12, or 13 of the Bankruptcy Code. For additional guidance, see Notice 2006-83, 2006-40 I.R.B. 596, available at [IRS.gov/irb/2006-40_IRB#NOT-2006-83](https://www.irs.gov/irb/2006-40_IRB#NOT-2006-83).

TINs. [top](#) TINs are used to associate and verify amounts you report to the IRS with corresponding amounts on tax returns. Therefore, it is important that you report correct names, SSNs, individual taxpayer identification numbers (ITINs), EINs, or adoption taxpayer identification numbers (ATINs) for recipients on the forms sent to the IRS.

TIP Only one recipient TIN can be entered on the form.

Requesting a recipient's TIN. [top](#) If the recipient is a U.S. person (including a U.S. resident alien), the IRS suggests that you request the recipient complete Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-9S, Request for Student's or Borrower's Taxpayer Identification Number and Certification, as appropriate. Form W-9 is required to be completed by recipients of certain types of payments (as provided in Regulations section 31.3406(d)-1). See the Instructions for the Requester of Form W-9 for more information on how to request a TIN.

If the recipient is a foreign person, the IRS suggests that you request the recipient complete the appropriate Form W-8. See the Instructions for the Requester of Forms W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Caution! U.S. resident aliens who rely on a "saving clause" of a tax treaty are to complete Form W-9, not Form W-8BEN. See [Pub. 515](#) and [Pub. 519](#).

You may be subject to a penalty for an incorrect or missing TIN on an information return. See [part O](#) for more information. You are required to maintain the confidentiality of information obtained on a Form W-9/W-9S relating to the taxpayer's identity (including SSNs, EINs, ITINs, and ATINs), and you may use such information only to comply with the tax laws.

TIP. If the recipient does not provide a TIN, leave the box for the recipient's TIN blank on the Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. Backup withholding may apply; see [part N](#).

Caution! If the recipient does not provide a TIN, you may not make the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B) or report as described in Regulations section 1.1471-4(d)(2)(iii)(A).

The TIN for individual recipients of information returns is the SSN, ITIN, or ATIN. See [Sole proprietors](#), earlier. For other recipients, including corporations, partnerships, and estates, the TIN is the EIN. Income reportable after the death of an individual must reflect the TIN of the payee, that is, of the estate or of the surviving joint owner. For more information, see [Personal Representative](#) in [Pub. 559](#). For LLCs, see [Limited liability company \(LLC\)](#), earlier.

SSNs, ITINs, and ATINs have nine digits separated by two hyphens (000-00-0000), and EINs have nine digits separated by only one hyphen (00-0000000). **Note.** Make sure you include the hyphen(s) in the correct place(s) when completing the paper form(s).

Caution! *Expired ITINs may continue to be used for information return purposes regardless of whether they have expired for individual income tax return filing purposes. Additionally, the third parties who file and furnish information returns with an expired payee ITIN will not be subject to information return penalties under section 6721 or 6722 solely because the ITIN is expired. See Notice 2016-48, 2016-33 I.R.B. 235, available at [IRS.gov/irb/2016-33_IRB#NOT-2016-48](https://www.irs.gov/irb/2016-33_IRB#NOT-2016-48).*

Truncating payee's TIN on payee statements. [top](#) Filers of information returns are permitted to truncate a payee's TIN (SSN, ITIN, ATIN, or EIN) on most payee statements. The payee's TIN may not be truncated on Form W2-G. Where permitted, filers may truncate a payee's TIN on the payee statement (including substitute and composite substitute statements) furnished to the payee in paper form or electronically. Generally, the payee statement is that copy of an information return designated "Copy B" on the form. If a filer truncates a TIN on Copy B, other copies of the form furnished to the payee may also include a truncated number. A filer may not truncate a payee's TIN on any forms the filer files with the IRS. A filer's TIN may not be truncated on any form. To truncate where allowed, replace the first five digits of the nine-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper payee statement as ***-**-xxxx or XXX-XX-xxxx). See T.D. 9675, 2014-31 I.R.B. 242, available at [IRS.gov/irb/2014-31_IRB#TD-9675](https://www.irs.gov/irb/2014-31_IRB#TD-9675).

Electronic submission of Forms W-9. [top](#) Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a TIN to the requester.

Payee's agent. [top](#) A payee's agent can be an investment adviser (corporation, partnership, or individual) or an introducing broker. An investment adviser must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the adviser or broker must show in writing to the payer that the payee authorized the adviser or broker to transmit the Form W-9 to the payer.

Generally, the electronic system must do the following.

1. Ensure the information received is the information sent and document all occasions of user access that result in the submission.
2. Make reasonably certain the person accessing the system and submitting the form is the person identified on Form W-9.
3. Provide the same information as the paper Form W-9.
4. Be able to supply a hard copy of the electronic Form W-9 if the IRS requests it.
5. Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.

TIP. *For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.*

Additional requirements may apply. See Announcement 98-27, available on page 30 of Internal Revenue Bulletin 1998-15 at [IRS.gov/pub/irs-irbs/irb98-15.pdf](https://www.irs.gov/pub/irs-irbs/irb98-15.pdf), and Announcement 2001-91, available on page 221 of Internal Revenue Bulletin 2001-36 at [IRS.gov/pub/irs-irbs/irb01-36.pdf](https://www.irs.gov/pub/irs-irbs/irb01-36.pdf).

Electronic submission of Forms W-9S. [top](#) See the [Instructions](#) for Forms 1098-E and 1098-T.

L. Account Number Box on Forms [Return to top](#)

Use the account number or policy number box on Forms 1097, 1098, 1099, 3921, 3922, and 5498 for an account number designation. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. The account number is also required if you are an FFI making the election described in Regulations section 1.1471-4(d)(5)(i)(A) or (B) or are a U.S. payer reporting as described in Regulations section 1.1471-4(d)(2)(iii)(A). Additionally, the IRS encourages you to include the recipient's account number on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. See [Pub. 1220](#) if you are filing electronically.

The account number may be a checking account number, savings account number, brokerage account number, serial number, loan number, or policy number, or any other number you assign to the payee that is unique and will distinguish the specific account. This number must not appear anywhere else on the form, and this box may not be used for any other item unless the separate instructions indicate otherwise. Using unique account numbers ensures that corrected information returns will be processed accurately.

If you are using window envelopes to mail statements to recipients and using reduced rate mail, be sure the account number does not appear in the window. The U.S. Postal Service may not accept these for reduced rate mail.
