

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		OMB No. 1545-0115		Miscellaneous Income
		\$		2008		
		2 Royalties				
PAYER'S federal identification number		3 Other income		4 Federal income tax withheld		Copy C For Payer
		\$		\$		
RECIPIENT'S identification number		5 Fishing boat proceeds		6 Medical and health care payments		
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		\$		\$		
		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
		\$		\$		
Account number (see instructions)		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"/>		For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
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**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-MISC are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Form 1099-MISC. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

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

Due dates. Furnish Copy B of this form to the recipient by February 2, 2009. File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call

304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.