To: Treasurers

From: Esther J. Barker
General Accounting Manager

Date: October 2017

Re: 2017 Form 1099-MISC & 1096 Filing Instructions & Deadlines
W-9 Form Request for Taxpayer Identification Number
How to correct a 1099 after the original has been filed.
Examples of where each part of the 1099 & 1096 forms get filed.

When the year comes to an end, there are many tasks that need to be accomplished. There will be three mailings that you need to be aware of. The deadlines have changed for tax year 2017.

We would like to remind you about mailing Copy B of Form 1099-MISC by January 31, 2018 to individuals. The timeliness is important since the individuals who receive 1099’s should not file their 2017 personal income tax returns until they receive the Form 1099-MISC from you.

Secondly, you will need to file by mail Copy A of Form 1099-Misc and Form 1096 Transmittal Form by January 31, 2018 to the IRS. (These are the red copies of both forms)

Third, you are required to file Copy 1 of the Form 1099-Misc and a Photostat of the Form 1096 with the Mass. Dept. of Revenue by January 31, 2018. It is your responsibility to see that these forms are completed on a timely basis and filed with the Internal Revenue Service. The IRS has strict deadlines and imposes severe penalties for noncompliance.

The following pages are to help assist with most questions that you may have. If you need help completing Form 1099 or Form 1096, you can call the IRS at (866) 455-7438, Monday – Friday, 8:30 a.m. to 4:30 p.m. Also, please do not hesitate to call me at (413) 737-4786 or (800) 332-8513, ext.115, with any questions that you may have as you prepare the Form 1099-MISC and 1096 Transmittal Form. I am available Monday – Friday, 7:30am to 3pm.
FORM 1099-MISC CHECKLIST

The Form 1099-MISC is one of the most neglected church reporting requirements. Here is a simple test that may help. In general, a church must issue a 1099-MISC to an individual if all of the following five conditions are satisfied:

- the church is “engaged in a trade or business” (includes nonprofit activities)
- the church pays the person compensation of $600 or more during the calendar year
- the person is self-employed, rather than an employee
- the payment is in the course of the church’s “trade or business”
- no exception exists

The 1099-MISC form is one of the most important tax forms that most churches are required to issue. Yet, many church treasurers are unaware of this reporting requirement, or are unsure how to complete the form. The 1099-MISC form must be issued to any “non-employee” who is paid compensation of at least $600 during any year. It is designed to induce self-employed persons to report their full taxable income. The key point is this – the purpose of the 1099 reporting requirement is not to impose a “burden” on churches and other organizations. Rather, it is to insure that self-employed persons can validate their income & pay their fair share of taxes.

A church must issue a form 1099-MISC to non-employee persons, if the following five requirements are satisfied: (1) the church is “engaged in a trade or business”; (2) the church pays the person compensation of $600 or more in cash or property during the calendar year; (3) the person is self-employed (a “non-employee” not on payroll); (4) the payment is in the course of the church’s “trade or business”; and (5) no exception exists. The income tax regulations specify that the term “person engaged in a trade or business” includes not only “those so engaged for gain or profit, but also organizations the activities of which are not for the purpose of gain or profit” including organizations exempt from federal income tax under section 501(c)(3) of the Code. This includes churches and other religious organizations. There is no doubt that churches are required to issue 1099 forms if the other requirements are satisfied.

Monetary Payments to Non Employees: A church should issue a 1099-MISC form to any non-employee person to whom it pays $600 or more in a year. Examples include some part-time custodians and certain self-employed persons who perform miscellaneous services for the church (plumbers, carpenters, lawn maintenance, etc.) who are not incorporated.

Non-Monetary Payments to Non Employees: Churches also must issue a 1099-MISC to a self-employed person who is paid in property other than money. The regulations state that “if any payment required to be reported in Form 1099 is made in property other than money, the fair market value of the property at the time of payment is the amount to be included on such form.”
All Gifts to Employees: If a church pays an employee in the form of monetary compensation or other property, the fair market value of the property must be reported on their W-2. This would include bonuses of money or gifts given to employees.

The amount of these gifts to employees would be given to Susan Olbon, HR manager, so that she can add that income to their W-2. You would not issue a separate 1099 for employees. These figures need to be given to Susan no later than December 1st, 2017.

Exceptions. The income tax regulations specify that no form 1099-MISC is required with respect to various kinds of payments, including the following:

1. Payments of income required to be reported on Forms W-2 or 941. This means that a church should not issue a 1099-MISC to any worker who is treated as an employee for income tax and payroll tax reporting purposes.

2. Payments to a corporation. Let’s say that a church purchases supplies or equipment from a local business, or hires a local landscaping company to maintain the church grounds. In either case, there is no need for the church to issue a 1099-MISC if the company is a corporation. Note, however, that this exception only applies to corporations—and not to partnerships.

3. Payments of bills for merchandise, telegrams, telephone, freight, storage, and similar charges. According to this exception, a church need not issue a 1099-MISC to the telephone company, UPS, or to vendors from which it purchases merchandise. Payments for merchandise or expenses made to individuals are exempt so long as the church has receipts for the merchandise or documenting the expenses. If no receipts are given to the church, then the payment is NOT exempt from 1099 reporting requirements.

4. Travel expense reimbursements paid under an “accountable” reimbursement arrangement. According to this exception, a church need not report on a 1099-MISC the amount of travel and other business expense reimbursements that it pays to a self-employed worker under an accountable reimbursement arrangement. On the other hand, travel expense reimbursements (or advances) paid to a self-employed person under a “nonaccountable” plan must be reported as compensation on the 1099-MISC. An example of a nonaccountable reimbursement would be a car allowance paid to a non-employee without any requirement that the non-employee substantiate that the allowances were used to pay for business expenses. Another common example of a nonaccountable reimbursement would be a church’s reimbursement of a guest speaker’s travel expenses based on the speaker’s oral statement or estimate of the amount of the expenses (without any documentary substantiation).
The $600 requirement. Churches need not issue a person a 1099-MISC form unless the individual is paid $600 or more in compensation. There are two considerations to note. First, there is no need to issue a 1099-MISC to persons paid less than $600 in self-employment earnings during the year. Second, since reimbursements under an accountable business expense reimbursement arrangement are not included in the reportable income of self-employed persons, such reimbursements need not be considered in computing the $600 figure.

1. Where can I get the forms?

The 1099 Form is a five-part form. This means that you will have five duplicate forms for each individual.

You will need to complete one set of Form 1099-MISC for each non-employee recipient who receives $600.00 or more in 2017.

One 1096 is required for each type of miscellaneous income being reported. If you are only reporting Misc. income, then you will need only one 1096 in addition to the 1099 forms.

a. The Form 1099-MISC and Form 1096 are free at your local IRS office.

b. They can be purchased through most office supply vendors or major office supply stores such as Staples. When you purchase the 1099's, the Form 1096 may not be included with the packet. These forms may need to be purchased separately. You need to check the package you select for purchase. If you cannot obtain a copy of the Form 1096, contact the IRS at 1-800-TAX FORM.

c. The Diocese has a very limited number of extra forms that are available on a first-come basis. Please call me on or after January 15th and check if I anticipate having any leftover forms. My phone number is (413) 737-4786 or (800) 332-8513, ext.115.

2. Completing the 1099-MISC. A 1099-MISC is easy to complete. Please refer to the example page at the end of this document. A church (the "payer") should list its name, street address (no post office box numbers), and employer identification number on the form, as well as the name, address, and social security number (or other tax identification number) of the recipient. There are 12 numbered boxes on the 1099-MISC form. The key boxes are numbers 1, 3, and 7. Let's look at these individually.
Box 1. Report in this box amounts paid to recipients for all types of "rents," such as real estate rentals paid for office space, machine rentals, and equipment rentals (e.g., hiring a bulldozer to clear land for a parking lot).

Box 3. Report compensation paid to a worker that is not subject to self-employment tax (and is not reported anywhere else on Form 1099).

Box 7. This is the most important box, since it reports all "nonemployee compensation." This box contains the compensation paid to a non-employee (i.e., a self-employed person) in the course of the payer's "trade or business." For example, if the church is required to issue a 1099-MISC to a contractor or other self-employed person who performs services on behalf of the church, the church reports the compensation in this box.

Repairs. The instructions to Form 1099-MISC clarify that "payment for services, including payment for parts or materials used to perform the services" are reported as nonemployee compensation "if supplying the parts or materials was incidental to providing the service.

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3. **When to file.** Federal law requires that the Form 1099-MISC be completed and submitted to the recipient of non-employee compensation on or before January 31, 2018. If you are required to file a return, a negligence penalty or other sanction will be imposed on you if this income is taxable and the IRS determines that it has not been reported." By January 31, 2018, the church must transmit to the IRS a copy of each 1099 form that is issued for the prior year along with a transmittal Form 1096.

In addition, a copy of the 1096 and the state copy of the 1099, must be filed with the Massachusetts Dept of Revenue by January 31, 2018 as well.

4. **What goes where?**

The 1099 Form is a five-part form. This means that you will have five duplicate forms for each individual. Below is a summary of where these five parts go once you have completed the form.

**Copy A** - is to be filed with the Internal Revenue Service, Austin, Texas 73301 along with your 2016 Form 1096 Transmittal Form by January 31, 2018.

**Copy B & Copy 2** – mailed to the individual who is listed as Recipient on Form 1099-MISC by January 31, 2018.

**Copy C** – is to be filed with parish for their records.

**Copy 1** – is to be filed with the Massachusetts Department of Revenue, 1099 Tax Reporting, P.O. Box 7045, Boston, MA 02204 – along with a Photostat copy of the 2016 Form 1096 Transmittal Form by January 31, 2018.
Summary of Reporting Dates & Addresses for Paper Filing for Tax Year 2016:

January 31, 2018  2017 1099 Forms to Recipients

January 31, 2018  1096 and 1099 forms to Federal Address for Massachusetts:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

January 31, 2018  Massachusetts Form 1099 Reporting
Copy of Federal Form 1096 filed and “Copy 1” of the 1099’s issued

Mass. DOR
Form 1099 Reporting
P.O. BOX 7045
Boston, MA 02204

Enclosures:

Samples enclosed of Form 1096 and Form 1099-MISC are for reference use only. These cannot be copied, so you will need to purchase forms. If you are hand-writing or typing them you will want to purchase forms that have carbon or you will have to reproduce them five times. If you are using your accounting software to fill these forms out, you will want to purchase printer compatible forms.

W-9 Form - is to be used by you internally. You can give this form to individuals you deal with and have them fill it out and return it to you for your records. Best business practices strongly advocates getting this form filed out before making the first payment to a new vendor. At the end of each year you at least have an address and social security number on record to help in preparing the Form 1099-MISC.
Filing Corrected Returns on Paper Forms

If you filed a return with the IRS and the Massachusetts Dept. of Revenue (Mass DOR) and later discover you made an error on it, you must:

1. Correct it as soon as possible and file Copy A, of the corrected 1099, and a new 1096 with the IRS and the Mass DOR.
2. Furnish the recipient with corrected copies of their 1099 showing the correction.

Identify the correction need as Error Type 1, 2 or 3, then follow the steps to make the corrections and file the form(s).

ERROR TYPE 1: No Payee TIN (SSN or EIN) or incorrect TIN, or incorrect name and address. This requires two separate transactions to make the correction properly.

Transaction 1:
1. Prepare a new 1096 form.
2. This form 1096 will be used to transmit your corrected returns. Therefore, complete Form 1096 showing your name, address, and TIN, and in other boxes enter only information about corrected returns. For example, enter in Box 3 of Form 1096 only the number of corrected returns being submitted.
3. Prepare a new 1099 form
4. Enter an “X” in the “CORRECTED” box at the top of the form 1099.
5. Enter the payer, recipient and account number information exactly as it appeared on the original returns; HOWEVER, enter “0” (zero) for all money amounts.
6. File Form 1096 and Copy A of the 1099 with the IRS and the Mass DOR. Do not include a copy of the original return that was filed incorrectly.

Transaction 2:
7. Prepare a new 1096 form (you are preparing a separate 1096 from the one you prepared in transaction 1).
8. Enter the words “Filed to Correct TIN, Name and/or Address” at the bottom margin of the form. Provide all requested information on the form as it applies to the 1096 being prepared.
9. Prepare a new 1099 form
10. Do NOT Enter an “X” in the “CORRECTED” box at the top of the form 1099. Submit the new forms as though they were the originals.
11. Include all correct information on the return, including the correct TIN.
12. File the new Form 1096 and Copy A of the 1099 with the IRS and the Mass DOR. Do not include a copy of the original return that was filed incorrectly.
ERROR TYPE 2: Incorrect Money Amounts.

1. Prepare a new transmittal Form 1096. Use the instructions in Error1, steps 1 & 2.
2. Prepare a new 1099 form.
3. Enter an “X” in the “CORRECTED” box at the top of the form.
4. Enter the payer, recipient and account information exactly as it appeared on the original returns; However, enter all correct money amounts in the correct boxes as they should have appeared on the original returns and enter the recipients correct address.
5. File Form 1096 and Copy A of the 1099 with the IRS and the Mass DOR.
6. Do not include a copy of the original return that was filed incorrectly.

ERROR TYPE 3: Original Return was filed using the WRONG type of return. For example, a Form 1099-INT was filed when a Form 1099-MISC should have been filed. This requires two separate transactions to make the correction properly.

Transaction 1:
1. Prepare a new transmittal Form 1096. Use the instructions in Error1, steps 1 & 2.
2. Prepare a new 1099 form. Follow the instructions under Error1, using the same type of form that was used initially (i.e. the wrong one)

Transaction 2:
3. Prepare a new transmittal Form 1096 (you are preparing a separate 1096 from the one you prepared in transaction 1).
4. Enter the words “Filed to Correct Document Type” at the bottom margin of the 1096 form. Provide all requested information on the form as it applies to the 1096 being prepared.
5. Prepare a new 1099 form
6. Do NOT Enter an “X” in the “CORRECTED” box at the top of the form 1099. Submit the new forms as though they were the originals.
7. Include all correct information on the return, using the proper type of form.
8. File Form 1096 and Copy A of the 1099 with the IRS and the Mass DOR.
9. Do not include a copy of the original return that was filed incorrectly.
Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2. Business name/disregarded entity name, if different from above

3. Check appropriate box for federal tax classification; check only one of the following seven boxes:
   - Individual/sole proprietor
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C=S corporation, S=S corporation, P=partnership)
   - Other (see instructions)

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
   - Exempt payee code (if any)
   - Exemption from FATCA reporting code (if any)
   - (Applies to accounts maintained outside the U.S.)

5. Address (number, street, and apt. or suite no.)

6. City, state, and ZIP code

7. List account number(s) here (optional)

Part I  Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II  Certification

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here

Signature of U.S. person □ Date □

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

• Form 1098-INT (interest earned or paid)
• Form 1099-DIV (dividends, including those from stocks or mutual funds)
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
• Form 1099-S (stock or mutual fund sales and certain other transactions by brokers)
• Form 1098-3 (proceeds from real estate transactions)
• Form 1099-K (merchant card and third party network transactions)

• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
• Form 1099-C (canceled debt)
• Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

Cat. No. 10231X
Form W-9 (Rev. 12-2014)
Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay withholding tax under section 1446 on any foreign partners’ share of effectively connected taxable income from such business. Furthermore, in certain cases where a Form W-9 has not been received, the partnership is considered to require that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form R-3 (see Publication 915, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country.
2. The treaty article addressing the income.
3. The article number (or location) in the treaty tax that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if he or she stays in the United States for 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form R-3.

Backup Withholding
What is backup withholding? Payments made by a person to a non-U.S. person under certain conditions, including certain payments made with the purpose of avoiding backup withholding, are subject to backup withholding. Backup withholding includes interest, certain lost or stolen refunds, dividends, broker and barter exchange transactions, rents, royalties, nonqualified payments made in settlement of payment cards and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).
3. The IRS tells the requester that you furnished an incorrect TIN.
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payments and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate instructions for the Requestor of Form W-9 for more information.

Also see Special rules for partnerships above.

What is FATCA reporting?
The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the instructions for the Requester of Form W-9 for more information.

Updating Your Information
You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are a tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the name of a grantor trust dies.

Penalties
Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. If you willfully falsify information or statements, or willfully fail to file information returns, you may be subject to a fine of up to $100,000, imprisonment for up to 4 years, or both.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions
Line 1
You must enter one of the following on this line; do not leave this line blank.
1. The name must match the name on your tax return.
2. The name must be spelled the same as the name you entered on your Form W-9.
3. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA), enter your former name.
4. Sole proprietor. Enter your business name as it was entered on your Form W-7 application, line 1. Use the name entered on your Form W-7 application as the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.
5. Corporation. Enter the entity’s name as it was entered on your Form W-9. If you have changed your last name without informing the SSA, enter your former name. You may enter any business, trade, or DBA name on line 2.
6. Other entities. Enter your name as shown on your Form W-7 application, line 1. Use the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.
7. Disregarded entity. Enter the entity’s name as it was entered on your Form W-7 application, line 1. If the entity is a disregarded entity, enter the owner’s name on line 2. If the entity is a disregarded entity, enter the owner’s name on line 2. Business name/disregarded entity name. Enter the owner’s name on line 2. If the owner of the disregarded entity is a foreign person, enter the owner’s name on line 2.
Line 2
If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3
Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC), if the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has filed Form 8832 or 2553 to be treated as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C Corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead check the first box in line 3 (individual/sole proprietor or single-member LLC).

Line 4, Exemptions
If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.
• Generally, individuals (including sole proprietors) are not exempt from backup withholding.
• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
• Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding:
Enter the appropriate code in the space in line 4.
1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 403(b)(5)
2—The United States or any of its agencies or instrumentalities
3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
5—A corporation
6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7—A futures commission merchant registered with the Commodity Futures Trading Commission
8—A real estate investment trust
9—An entity registered at all times during the tax year under the Investment Company Act of 1940
10—A common trust fund operated by a bank under section 584(a)
11—A financial institution
12—A middleman known in the investment community as a nominee or custodian
13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

<table>
<thead>
<tr>
<th>If the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payee 1 through 4</td>
</tr>
</tbody>
</table>

1 See Form 1099-MISC, Miscellaneous Income, and its instructions.

However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding:
• Payments, attorney fees, gross proceeds paid to an attorney reportable under section 6045(c), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons subjecting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank.

Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with “Not Applicable” (or any similar indication) written or printed on the line for a FATCA exemption code.

An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(7)

B—The United States or any of its agencies or instrumentalities
C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
E—A corporation that is a member of a state or the District of Columbia that is organized in the United States and any territory of the United States
F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under Title I of the Securities Act of 1934
G—A real estate investment trust
H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I—A common trust fund as defined in section 584(a)
J—A bank as defined in section 861
K—A broker
L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
M—A tax-exempt trust under section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information return.

Line 6
Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (TIN). Enter it in the social security number box. If you do not have an SSN, see How to get a TIN below.

If you are sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner’s SSN or EIN, if the owner has one. Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.
Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-8. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In a case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see Exempt payee code earlier.

Signatures requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i))</td>
<td>The grantor</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>The corporation</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments</td>
<td>The public entity</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(iii))</td>
<td>The trust</td>
</tr>
</tbody>
</table>

1 List first and circle the name of the person whose name you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.

2 Circle the minor’s name and furnish the minor’s SSN.

Security Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:
- Protect your SSN.
- Ensure your employee is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-829-4401 or submit Form 9465 (see For more information, see Publication 533, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-478 or TTY/TDD 1-800-888-4409.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via email. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484.

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns, the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt, or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.
Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

**Signature**

**Title**

**Date**

---

**Instructions**

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/form1096.

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE system. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service.

**Caution:** If you are required to file 250 or more information returns of any one type, 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. For more information, see part F in the 2017 General Instructions for Certain Information Returns.

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

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

---

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2018.

**Caution:** File Form 1099-MISC by January 31, 2018, if you are reporting nonemployee compensation in box 7. Also, check box 7 above.


**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 three-line address

  Department of the Treasury
  Internal Revenue Service Center
  Austin, TX 75721

  Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine,
  Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico,
  New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rents</td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td>Royalties</td>
<td>$</td>
</tr>
<tr>
<td>3</td>
<td>Other income</td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td>Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>5</td>
<td>Fishing boat proceeds</td>
<td>$</td>
</tr>
<tr>
<td>6</td>
<td>Medical and health care payments</td>
<td>$</td>
</tr>
<tr>
<td>7</td>
<td>Nonemployee compensation</td>
<td>$</td>
</tr>
<tr>
<td>8</td>
<td>Substitute payments in lieu of dividends or interest</td>
<td>$</td>
</tr>
<tr>
<td>9</td>
<td>Payer made direct sales of $1,000 or more of consumer products to a buyer (recipient) for resale</td>
<td>$</td>
</tr>
<tr>
<td>10</td>
<td>Crop insurance proceeds</td>
<td>$</td>
</tr>
<tr>
<td>11</td>
<td>Excess golden parachute payments</td>
<td>$</td>
</tr>
<tr>
<td>12</td>
<td>Gross proceeds paid to an attorney</td>
<td>$</td>
</tr>
<tr>
<td>13a</td>
<td>Section 409A deferrals</td>
<td>$</td>
</tr>
<tr>
<td>13b</td>
<td>Section 409A income</td>
<td>$</td>
</tr>
<tr>
<td>14a</td>
<td>State tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>14b</td>
<td>State/Payer's state no.</td>
<td>$</td>
</tr>
<tr>
<td>15a</td>
<td>State income</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Form 1099-MISC
Cat. No. 14425J
www.irs.gov/form1099misc
Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

*IRS COPY IS RED*
<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rents</td>
<td>$</td>
</tr>
<tr>
<td>2</td>
<td>Royalties</td>
<td>$</td>
</tr>
<tr>
<td>3</td>
<td>Other income</td>
<td>$</td>
</tr>
<tr>
<td>4</td>
<td>Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>5</td>
<td>Fishing boat proceeds</td>
<td>$</td>
</tr>
<tr>
<td>6</td>
<td>Medical and health care payments</td>
<td>$</td>
</tr>
<tr>
<td>7</td>
<td>Nonemployee compensation</td>
<td>$</td>
</tr>
<tr>
<td>8</td>
<td>Substitute payments in lieu of dividends or interest</td>
<td>$</td>
</tr>
<tr>
<td>9</td>
<td>Payer made direct sales of $5,000 or more of consumer products to a buyer</td>
<td>$</td>
</tr>
<tr>
<td>10</td>
<td>(recipient) for resale</td>
<td>$</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Excess golden parachute payments</td>
<td>$</td>
</tr>
<tr>
<td>14</td>
<td>Gross proceeds paid to an attorney</td>
<td>$</td>
</tr>
<tr>
<td>15a</td>
<td>Section 409A deferrals</td>
<td>$</td>
</tr>
<tr>
<td>15b</td>
<td>Section 409A income</td>
<td>$</td>
</tr>
<tr>
<td>16</td>
<td>State tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>17</td>
<td>State/Payer's state no.</td>
<td>$</td>
</tr>
<tr>
<td>18</td>
<td>State income</td>
<td>$</td>
</tr>
<tr>
<td>PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</td>
<td>1 Rents</td>
<td>OMB No. 1545-0115</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Royalties</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>3 Other income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>4 Federal income tax withheld</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>5 Fishing boat proceeds</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>6 Medical and health care payments</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>7 Nonemployee compensation</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>8 Substitute payments in lieu of dividends or interest</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>10 Crop insurance proceeds</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>13 Excess golden parachute payments</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>14 Gross proceeds paid to an attorney</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>15a Section 409A deferrals</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>15b Section 409A income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>16 State tax withheld</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>17 State/Payer's state no.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>18 State income</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

This is important tax information and is being furnished to the Internal Revenue Service. 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 (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

Recipient Copy
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Rents</td>
<td></td>
</tr>
<tr>
<td>2 Royalties</td>
<td></td>
</tr>
<tr>
<td>3 Other income</td>
<td></td>
</tr>
<tr>
<td>4 Federal income tax withheld</td>
<td></td>
</tr>
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<td>5 Fishing boat proceeds</td>
<td></td>
</tr>
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<td>6 Medical and health care payments</td>
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</tr>
<tr>
<td>8 Substitute payments in lieu of dividends or interest</td>
<td></td>
</tr>
<tr>
<td>9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale</td>
<td></td>
</tr>
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<td>10 Crop insurance proceeds</td>
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<td></td>
</tr>
<tr>
<td>13a Section 409A deferrals</td>
<td></td>
</tr>
<tr>
<td>13b Section 409A income</td>
<td></td>
</tr>
<tr>
<td>14 State tax withheld</td>
<td></td>
</tr>
<tr>
<td>15a State/Payer's state no.</td>
<td></td>
</tr>
<tr>
<td>15b State income</td>
<td></td>
</tr>
</tbody>
</table>

**Miscellaneous Income**

**Copy C**
For Payer

For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.

* MASS D.O.R. Copy or give to Recipient if you used copy 1 for MASS. D.O.R. * Keep or make a copy for your files.