

VOID CORRECTED

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|--|--|---------------------------------------|--|--|--|--|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. | | 1 Rents | | OMB No. 1545-0115 | | Miscellaneous Income |
| | | 2 Royalties | | <div style="text-align: center; font-size: 2em; font-weight: bold;">2008</div> Form 1099-MISC | | |
| | | 3 Other income | | | | |
| PAYER'S federal identification number | | RECIPIENT'S identification number | | 4 Federal income tax withheld | | Copy C For Payer |
| RECIPIENT'S name, address, and ZIP code | | 5 Fishing boat proceeds | | 6 Medical and health care payments | | |
| Account number (see instructions) | | 2nd TIN not. <input type="checkbox"/> | | 7 Nonemployee compensation | | For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| 15a Section 409A deferrals | | 15b Section 409A income | | 8 Substitute payments in lieu of dividends or interest | | |
| 16 State tax withheld | | 17 State/Payer's state no. | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | | |
| 18 State income | | 10 Crop insurance proceeds | | 11 | | |
| 13 Excess golden parachute payments | | 14 Gross proceeds paid to an attorney | | 12 | | |
| 15a Section 409A deferrals | | 15b Section 409A income | | 16 State tax withheld | | 17 State/Payer's state no. |
| 18 State income | | 10 Crop insurance proceeds | | 11 | | 12 |

Form **1099-MISC**

38-2099803
Department of the Treasury - Internal Revenue Service

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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.

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