

Specific Instructions for Form 1099-MISC

File Form 1099-MISC, Miscellaneous Income, 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:
 3. Rents (box 1);
 4. Prizes and awards (box 3);
 5. Other income payments (box 3);
 6. Generally, the cash paid from a notional principal contract to an individual, partnership, or estate (box 3);
 7. Any fishing boat proceeds (box 5);
 8. Medical and health care payments (box 6);
 9. Crop insurance proceeds (box 9);
 10. Payments to an attorney (box 10) (see *Payments to attorneys*, later);
 11. Section 409A deferrals (box 12); or
 12. Nonqualified deferred compensation (box 14).