

1099-Misc Sample 1A:

This 1099-Misc was issued to John Smith (a Grove City resident) by Jane Doe (a Reynoldsburg resident). Both John and Jane must file a RITA return and include a copy of this 1099-MISC.

9595 VOID CORRECTED

PAYER'S name, street address, state, ZIP code, and telephone no. JANE DOE (DBA DOE'S CATERING) 123 ANY ST. REYNOLDSBURG, OH 43068		1 Rents 2 Royalties	OMB No. 1545-0115 2007 Form 1099-MISC	Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1096 For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S federal identification number	RECIPIENT'S federal identification number	Jane Doe is a Reynoldsburg resident (RITA member city) and owns her own Schedule C catering business and paid John Smith (a subcontractor) \$15,000 for food preparation services. Jane must include a copy of this 1099-Misc with her RITA return in order to receive credit for the \$15,000 contract labor expense she claimed on line 11 of her Schedule C. Jane was not required to withhold any local tax on the money she paid John Smith because he is not considered an employee.		
RECIPIENT'S name JOHN SMITH		7 Nonemployee compensation \$15,000	8 Substitute payments in lieu of dividends or interest	For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
Street address (including apt. no.) 456 MAIN ST. APT B		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale	10 Crop insurance proceeds	
City, state, and ZIP code GROVE CITY, OH 43213		John Smith is a Grove City (RITA member city) resident and received \$15,000 in subcontractor payments for food preparation services he provided for Jane Doe. John must report this 1099-Misc income on his RITA return. Jane (the payer and issuer of the 1099-Misc) was not required to withhold any taxes because John is not considered an employee of Jane's company.		
Account number (see instructions)				
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income