

PAYER'S name, street address, city, state, and ZIP code Jones and Miller Real Estate 2478 Westheimer, Suite 2400 Houston, TX 78411 713 487-4477			1 Rents	OMB No. 1545-0115		2009 1099-MISC	Miscellaneous Income
PAYER'S Federal Tax ID 74-2984567			2 Royalties	RECIPIENT'S identification No. 345045030			
RECIPIENT'S Name and Address Sally Smith 345 Tampa Drive Orlando, FL 33409			3 Other Income	4 Fed income tax withheld	Copy B For Recipient 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.		
			5 Fishing boat proceeds	6 Med & health care pmts			
			7 Nonemployee Compensation \$ 700.99	8 Pmts in lieu of Div or Int			
			9 Payer made direct sales of \$5000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop Insurance proceeds			
			13 Excess Golden Par Pmts	14 Gross paid to an attorney			
Account Number SA-88877651	15a Sec 409A deferrals	15b Sec 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		

Form **1099-MISC**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

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Instructions for Recipients

Account number. May show an account or other unique number the payer assigned to distinguish your account. Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334, Tax Guide for Small Business, for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained for box 7 below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your return. For 09:

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee and cannot get this form corrected, report the amount from box 7 on Form 1040, line 7 (or Form 1040 NR, line 8). You must also complete and attach to your return Form 8919, Uncollected Social Security and Medicare Tax on Wages.

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**Jones and Miller Real Estate
2478 Westheimer, Suite 2400
Houston, TX 78411**

Important Tax Return Document Enclosed
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**Sally Smith
345 Tampa Drive
Orlando, FL 33409**