

PAYER'S name, street address, city, state, and ZIP code <b>Jones and Miller Real Estate 2478 Western Rd., Suite 2400 Houston, TX 78411 713 487-4477</b>			1 Rents	OMB No. 1545-0115	<b>2011</b> 1099-MISC	<b>Miscellaneous Income</b>
PAYER'S Federal Tax ID <b>74-2984567</b>			2 Royalties			
RECIPIENT'S identification No. <b>123456789</b>			3 Other Income	4 Fed income tax withheld		
RECIPIENT'S Name and Address  <b>Bill Bishop and Associates 737 Commerce Dr. Oakland, CA 98722</b>			5 Fishing boat proceeds	6 Med & health care pmts	<b>Copy B For Recipient</b> 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.	
			7 Nonemployee Compensation <b>\$ 217.44</b>	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 <b>45000-0009</b>	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 Recipient

2011 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 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. Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Boxes 1 and 2. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. 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 the amount in this box is SE income, report it on Schedule C 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. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

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**Jones and Miller Real Estate  
2478 Western Rd., Suite 2400  
Houston, TX 78411**

Important Tax Return Document Enclosed

**Bill Bishop  
and Associates  
737 Commerce Dr.  
Oakland, CA 98722**

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PAYER'S Federal Tax ID <b>74-2984567</b>			2 Royalties			
RECIPIENT'S identification No. <b>233456989</b>			3 Other Income	4 Fed income tax withheld		
RECIPIENT'S Name and Address  <b>William A. Jones P. O. Box 361 Casper, WY 99834</b>			5 Fishing boat proceeds	6 Med & health care pmts	<b>Copy B For Recipient</b> 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.	
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Account Number <b>234W</b>	15a Sec 409A deferrals	15b Sec 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	

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