

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents \$	OMB No. 1545-0115 2017 Form 1099-MISC	Miscellaneous Income
	2 Royalties \$		
	3 Other income \$	4 Federal income tax withheld \$	

Copy 1

PAYER'S federal identification number	<p>FORM 1099-MISC <i>Miscellaneous Income</i> <i>6,140 forms 2016</i></p>	Tax ent
RECIPIENT'S name		
Street address (including apt. no.)		

City or town, state or province, country, and ZIP or foreign postal code		\$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2017	Miscellaneous Income
PAYER'S federal identification number		2 Royalties \$	3 Other income \$	
RECIPIENT'S name		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy 1 For State Tax Department
Street address (including apt. no.)		6 Medical and health care payments \$	7 Nonemployee compensation \$	
City or town, state or province, country, and ZIP or foreign postal code		8 Charitable contributions in lieu of cash payments \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
Account number (see instructions)		10 Crop insurance proceeds \$	11	
FATCA filing <input type="checkbox"/>		12	13 Excess golden parachute \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

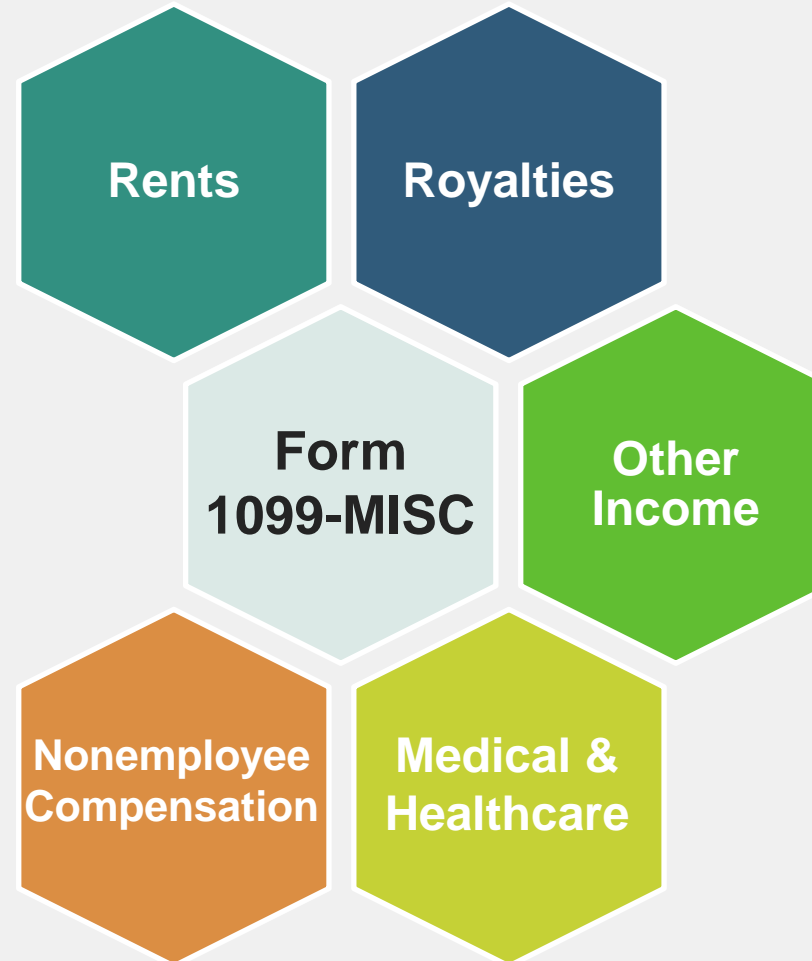
Form 1099-Misc-Miscellaneous Income

Reports KFS Data:

- Rents, Royalties, other income, medical & health care payments, payments to attorneys and nonemployee compensation
- Prizes and awards
- Sent to non-corporation and corporations

Form 1099-MISC Miscellaneous Income

Object Codes **DRIVE** Tax Reporting



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Rents

- Costume Rentals: 4610
- Equipment Rentals: 4615, 4620, 5391
- Space Rental: 4680, 4694



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Royalties

- Royalties: 4506, 4673, 4674, 4675, 4676
- Rights and Permissions: 4670, 7671

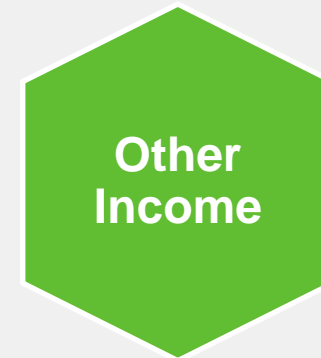


Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Other Income

- Research participants/Participant fee: 4061, 4087, 4561
- Prize and award: 4866



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Medical and Healthcare

- Physician Fees: 4563
- Laboratory Service: 5074
- Fees Medical: 4524



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Nonemployee Compensation

- Over 80 object codes, from *artist* to *waste disposal*

7. Nonemployee Comp

Object Code	Object Code Name	Chart
2130	Cost of Services/Contractual Services	BA, BL, UA
4000	Computing Services	BA
4009	Web Services	BA, BL, EA, FW, IA, IN, NW, SB, SE, UA
4015	Data Processing	BA, BL, EA, FW, IA, IN, IU, KO, NW, SB, SE, UA
4016	Dp Systems Development	BA, BL, EA, FW, IA, IN, IU, KO, NW, SB, SE, UA
4073	Subcontr Not Subj To Icr (First \$25,000)	BL, EA, IN, KO, NW, SE, UA
4074	Subcontract Subj To Icr (First \$25,000)	BL, EA, IN, KO, NW, SB, UA
4075	Subcontr After The First \$25,000	BL, EA, IA, IN, KO, NW, UA
4077	Subcontr Amt Over \$25,000 Charging Icr	BA, BL, EA, FW, IA, IN, KO, NW, SB, SE, UA
4151	Microfilm Service	BL, EA, FW, IN, IU, KO, NW, SB, SE, UA

Nonemployee
Compensation



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Common Errors – Nonemployee Comp

COMMON ERROR

Graphic Designer

4166 Printing and Duplication, instead of
4520 Contracted Services



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Common Errors – Nonemployee Comp

COMMON ERROR

Guest Speaker

4013 Conference & Workshops, instead of
4535 Honoraria



Form 1099-MISC Miscellaneous Income

Object Codes Drive Tax Reporting

Common Errors – Nonemployee Comp

COMMON ERROR

Employee Reimbursement

Use of service or rental object codes

- Creates 1099-MISC for employee



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		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number		3 Other income \$	4 Federal income tax withheld \$	Copy 1 For State Tax Department	
RECIPIENT'S name		5 Dividend distributions \$	6 Capital gain distributions \$		
Street address (including apt. no.)		Correct object code usage is critical for tax reporting			
City or town, state or province, country, and ZIP or foreign postal code		Must use and select correct object code for tax reporting. See full listing on tax website and when in doubt, email taxpayer@iu.edu			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	10 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	