

# 1099-MISC 2016

IRS Release Status: FINAL

Sample Excel Import File: [1099-MISC.xlsx](#) 

## What's New for 2016

- **New filing date.** Public Law 114-113, Division Q, section 201, requires Form 1099-MISC to be filed on or before January 31, 2017, when you are reporting nonemployee compensation payments in box 7. Otherwise, file by February 28, 2017, if you file on paper, or by March 31, 2017, if you file electronically. The due dates for furnishing payee statements remain the same.
- **Exceptions to reporting.** New exceptions to reporting were added by P.L. 114-14 (compensation for disability or survivor's benefits for public safety officers) and P.L. 114-113 (compensation for wrongful incarceration). See Exceptions, in the Specific Instructions, later.

## Import Form Fields:

Field Name	Size	Type	Description	Notes
See <a href="#">Form Filer Common Fields</a>			Filer fields common to all form types.	
See <a href="#">Recipient Common Fields</a>			Recipient fields common to all form types.	
Box 1 Amount	12	Amount	Box 1: Rents	
Box 2 Amount	12	Amount	Box 2: Royalties	
Box 3 Amount	12	Amount	Box 3: Other Income	
Box 4 Amount	12	Amount	Box 4: Federal income tax withheld	
Box 5 Amount	12	Amount	Box 5: Fishing boat proceeds	
Box 6 Amount	12	Amount	Box 6: Medical & health care payments	
Box 7 Amount	12	Amount	Box 7: Nonemployee compensation	
Box 8 Amount	12	Amount	Box 8: Substitute payments in lieu of dividends or interest	
Box 9 Checkbox	1	Checkbox	Box 9: Payer made direct sales of \$5000 or more of.....	X / Y / T / 1 = Checked
Box 10 Amount	12	Amount	Box 10: Crop insurance proceeds	
Box 13 Amount	12	Amount	Box 13: Excess golden parachute payments	
Box 14 Amount	12	Amount	Box 14: Gross proceeds paid to an attorney	
Box 15a Amount	12	Amount	Box 15a: Section 409A deferrals	
Box 15b Amount	12	Amount	Box 15b: Section 409A income	
Box 16 Amount	12	Amount	Box 16: State tax withheld	
Box 17 State	2	Text	State abbreviation code	Use state abbreviation
Box 17 ID Number	20	Text	Box 17: State ID no.	Given by State Department of Revenue
Box 18 Amount	12	Amount	Box 18: State Income	
See <a href="#">Form Common Fields</a>			Form fields common to all form types.	

## 1099- MISC Form:

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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		<b>Miscellaneous Income</b>
		\$	<b>2016</b>		
		2 Royalties			
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld	<b>Copy A For Internal Revenue Service Center</b>	
		\$	\$		
RECIPIENT'S identification number		5 Fishing boat proceeds	6 Medical and health care payments	<b>File with Form 1096.</b>	
		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <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	
\$	\$	\$		\$	

Form **1099-MISC** Cat. No. 14425J [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc) Department of the Treasury - Internal Revenue Service  
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IRS 1099-MISC Instructions: [1099-MISC Instructions](#)