

# TY2025 IRS FORM 1099-MISC — MISCELLANEOUS INFORMATION

Tax Year 2025 — IRS Form 1099-MISC, Miscellaneous Information

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## Payer

| Field | Value | |---|---| | **Payer name** | [PAYER NAME] | | **Address** | [PAYER ADDRESS] | | **Telephone** | [PAYER S TELEPHONE NUMBER] | | **Payer's TIN (Ein)** | [PAYER S TIN] |

## Recipient

| Field | Value | |---|---| | **Recipient name** | [RECIPIENT S FULL LEGAL NAME] | | **Address** | [RECIPIENT S STREET ADDRESS CITY STATE] | | **Recipient's TIN** | [RECIPIENT S TIN SSN EIN OR] | | **Entity type** | Individual | | **W-9 collected before payment?** | Yes |

## Income Boxes

| Box | Description | Threshold | Amount | |---|---|---|---| | **1** | Rents | \$600+ | \$0.00 | | **2** | Royalties | \$10+ | \$0.00 | | **3** | Other income / prizes / awards | \$600+ | \$0.00 | | **4** | Federal income tax withheld | Any | \$0.00 | | **5** | Fishing boat proceeds | Any | \$0.00 | | **6** | Medical and health care payments | \$600+ | \$0.00 | | **7** | Payer made direct sales ≥ \$5,000 for resale (aggregate per payee, per year) | Checkbox |  | | **8** | Substitute payments in lieu of dividends/interest | \$10+ | \$0.00 | | **9** | Crop insurance proceeds | Any | \$0.00 | | **10** | Gross proceeds paid to an attorney | \$600+ | \$0.00 | | **11** | Fish purchased for resale | \$600+ | \$0.00 | | **12** | Section 409A deferrals | — | (IRS does not require completion — 2025 Instructions for 1099-MISC) | | **13** | FATCA filing requirement | Checkbox |  | | **14** | Reserved for future use | — | (Leave blank — 2025+) | | **15** | Nonqualified deferred compensation | Any reportable | \$0.00 |

***Box 14 (2025+):** Reserved for future use. Excess golden parachute payments formerly reported here (IRC §280G) are now reported on **Form 1099-NEC Box 3**.*

## State Tax Information (Boxes 16–18)

| Box | Description | Value | |---|---|---| | **16** | State tax withheld | \$0.00 | | **17** | State / Payer's state no. | [STATE] / | | **18** | State income | \$0.00 |

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## Compliance Notices

### IRIS E-Filing Workflow

The Payer will submit Copy A electronically via the IRS Information Returns Intake System (IRIS) at the IRS.gov e-file portal. The IRIS submission replaces the physical red-scannable Copy A. Confirmation receipts should be retained with the Payer's records. **E-file deadline for tax year 2025: March 31, 2026.** No Form 1096 transmittal is required for IRIS submissions.

### Filing Deadlines — Tax Year 2025

| Deliverable | Deadline | |---|---| | Recipient copy (standard) | February 2, 2026 | | Recipient copy (if Box 8 or Box 10 used) | February 18, 2026 | | IRS paper filing (Copy A + Form 1096) | March 2, 2026 | | IRS electronic filing (via IRIS) | March 31, 2026 | | Form 945 (if backup withholding reported in Box 4) | January 31 following tax year |

### Late-Filing Penalty Schedule — Tax Year 2025

Under IRC §§6721 and 6722:

| Timing | Per-Form Penalty | |---|---| | Filed within 30 days of deadline | \$60 | | Filed 31 days through August 1 | \$130 | | Filed after August 1 or not filed | \$330 | | Intentional disregard | \$660 |

Annual caps and the §6721(c) de minimis safe harbor may apply. Note that IRC §6722 imposes a **parallel penalty** for failure to furnish correct recipient statements, so a single error can trigger both §6721 (IRS copy) and §6722 (recipient copy) penalties — effectively doubling per-form exposure. Penalties are indexed for inflation and subject to IRS adjustment.

## State-Specific Notices

### Not for Non-Employee Compensation

This form is **1099-MISC**. Since tax year 2020, payments to independent contractors, non-employee commissions, fees, and professional-service payments are reported on **Form 1099-NEC**, not this form. Do not use 1099-MISC for contractor fees. Attorney **gross proceeds** (Box 10) stay on 1099-MISC; attorney **fees** for services go on 1099-NEC. Excess golden parachute payments (IRC §280G) also go on 1099-NEC Box 3 for tax year 2025+.

This form is also **not** used for: wages to employees (Form W-2); nonresident alien payments of U.S.-source income (Form 1042-S); interest (Form 1099-INT); dividends (Form 1099-DIV); or retirement distributions (Form 1099-R).

## Preparer Certification

Under penalties of perjury, the undersigned certifies that the amounts reported above accurately reflect payments made by the Payer to the Recipient during tax year 2025, and that this form has been prepared in accordance with the applicable IRS Instructions for Form 1099-MISC and sections 6041, 6041A, 6042, and 6045 of the Internal Revenue Code.

**Prepared by:** [NAME OF PERSON PREPARING SIGNING THE], [TITLE E G OWNER CONTROLLER CPA]

**Date:**

## Preparer / Authorized Signatory

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

## Recordkeeping

Retain Copy C (Payer's copy), the Recipient's W-9 (or W-8BEN/W-8BEN-E if applicable), and supporting payment records for **at least 3 years** from the due date of the return (IRC §6501(a)), extended to **4 years** if backup withholding was reported in Box 4 (Treas. Reg. §31.6001-1(e)(2)). Retain indefinitely if fraud or willful evasion is alleged (IRC §6501(c)).

*This document is a preparation worksheet and compliance summary for Form 1099-MISC (tax year 2025). The official IRS Copy A red-scannable form, and, for e-filers, submission through IRIS, remain the controlling filings with the Internal Revenue Service.*