

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC	Miscellaneous Income  Copy B For Recipient
PAYER'S TIN 46-4344424		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S TIN 010-68-4650		3 Other income \$	5 Fishing boat proceeds \$	This is important tax information and is being furnished to the IRS. 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.
RECIPIENT'S name JENNIFER MELKONIAN		6 Med & health care payments \$	7 Nonemployee compensation \$ 5196.00	
Street address (including apartment number) 761 EAST 6TH #12		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code SOUTH BOSTON MA 02127		10 Crop insurance proceeds \$	11	
Account number (see instructions)		12	13 Excess golden parachute payments \$	
FATCA filing req. <input type="checkbox"/>		14 Gross proceeds paid to an attorney	15 a Section 409A deferrals \$	
15 b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.	
		18 State income \$		

BAA Form 1099-MISC

(Keep for your records.)

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

## Instructions for Recipient

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	<b>Copy 1 For State Tax Department</b>
PAYER'S TIN 46-4344424	RECIPIENT'S TIN 010-68-4650	5 Fishing boat proceeds \$	6 Med & health care payments \$	
RECIPIENT'S name JENNIFER MELKONIAN		7 Nonemployee compensation \$ 5196.00	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apartment number) 761 EAST 6TH #12		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 \$	
City or town, state or province, country, and ZIP or foreign postal code SOUTH BOSTON MA 02127		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney	
FATCA filing req. <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	18 State income \$
15 a Section 409A deferrals \$	15 b Section 409A income \$	\$	\$	\$

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC		<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S TIN 010-68-4650		3 Other income \$	6 Med & health care payments \$		<b>Copy C For Payer</b>
RECIPIENT'S name JENNIFER MELKONIAN		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apartment number) 761 EAST 6TH #12		7 Nonemployee compensation \$ 5196.00	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
City or town, state or province, country, and ZIP or foreign postal code SOUTH BOSTON MA 02127		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	11		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney		
FATCA filing req. <input type="checkbox"/> 2nd TIN not. <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.		
15 a Section 409A deferrals \$	15 b Section 409A income \$	18 State income \$			

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

JENNIFER MELKONIAN  
761 EAST 6TH #12  
SOUTH BOSTON, MA 02127

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC	Miscellaneous Income  Copy B For Recipient
PAYER'S TIN 46-4344424		2 Royalties \$	4 Federal income tax withheld \$	
RECIPIENT'S TIN 036-54-6962		3 Other income \$	5 Fishing boat proceeds \$	This is important tax information and is being furnished to the IRS. 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.
RECIPIENT'S name ALISON SAWHILL		6 Med & health care payments \$	7 Nonemployee compensation \$ 2901.00	
Street address (including apartment number) 2 PARKER RD.		8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code ASHLAND MA 01721		10 Crop insurance proceeds \$	11	
Account number (see instructions)		12	13 Excess golden parachute payments \$	
FATCA filing req. <input type="checkbox"/>		14 Gross proceeds paid to an attorney	15 a Section 409A deferrals \$	
15 b Section 409A income \$		16 State tax withheld \$	17 State/Payer's state no.	
		18 State income \$		

BAA Form 1099-MISC

(Keep for your records.)

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

## Instructions for Recipient

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy 1</b> <b>For State Tax Department</b>
PAYER'S TIN 46-4344424		2 Royalties \$	3 Other income \$	
RECIPIENT'S TIN 036-54-6962		4 Federal income tax withheld \$	5 Fishing boat proceeds \$	6 Med & health care payments \$
RECIPIENT'S name ALISON SAWHILL		7 Nonemployee compensation \$ 2901.00	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apartment number) 2 PARKER RD.		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 \$	
City or town, state or province, country, and ZIP or foreign postal code ASHLAND MA 01721		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
FATCA filing req. <input type="checkbox"/>		15 a Section 409A deferrals \$	15 b Section 409A income \$	16 State tax withheld \$
		17 State/Payer's state no.	18 State income \$	

BAA Form 1099-MISC

FDEA0302 05/14/18

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC		<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S TIN 036-54-6962		3 Other income \$	6 Med & health care payments \$		<b>Copy C For Payer</b>
RECIPIENT'S name ALISON SAWHILL		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apartment number) 2 PARKER RD.		7 Nonemployee compensation \$ 2901.00	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
City or town, state or province, country, and ZIP or foreign postal code ASHLAND MA 01721		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	11		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney		
FATCA filing req. <input type="checkbox"/> 2nd TIN not. <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.		
15 a Section 409A deferrals \$	15 b Section 409A income \$	18 State income \$			

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

ALISON SAWHILL  
2 PARKER RD.  
ASHLAND, MA 01721

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC FDEA0302 05/14/18	<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	<b>4 Federal income tax withheld</b> \$	
RECIPIENT'S TIN 413-75-6614		3 Other income \$		<b>6 Med &amp; health care payments</b> \$
RECIPIENT'S name JASMINE ORSTED		5 Fishing boat proceeds \$	<b>8 Substitute payments in lieu of dividends or interest</b> \$	
Street address (including apartment number) 13700 GRAN DEUR DR.		7 Nonemployee compensation \$ 1795.00		<b>10 Crop insurance proceeds</b> \$
City or town, state or province, country, and ZIP or foreign postal code WOODBIDGE VA 22193		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>12</b>	
Account number (see instructions)		11		<b>14 Gross proceeds paid to an attorney</b>
FATCA filing req. <input type="checkbox"/>		13 Excess golden parachute payments \$	<b>17 State/Payer's state no.</b>	
15 a Section 409A deferrals \$	15 b Section 409A income \$	16 State tax withheld \$		<b>18 State income</b> \$

**Miscellaneous Income**

**Copy B For Recipient**

This is important tax information and is being furnished to the IRS. 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.

BAA Form 1099-MISC (Keep for your records.) www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

**Instructions for Recipient**

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy 1</b> <b>For State Tax Department</b>
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S TIN 46-4344424	RECIPIENT'S TIN 413-75-6614	5 Fishing boat proceeds \$	6 Med & health care payments \$	
RECIPIENT'S name JASMINE ORSTED		7 Nonemployee compensation \$ 1795.00	8 Substitute payments in lieu of dividends or interest \$	
Street address (including apartment number) 13700 GRAN DEUR DR.		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 \$	
City or town, state or province, country, and ZIP or foreign postal code WOODBRIDGE VA 22193		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney	
FATCA filing req. <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.	
15 a Section 409A deferrals \$	15 b Section 409A income \$	18 State income \$		

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FINE LINE CYCLING</b>  118 FAIRVIEW AVE FREDERICK MD 21701		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b>
PAYER'S TIN 46-4344424		<b>2</b> Royalties \$	<b>3</b> Other income \$	
RECIPIENT'S TIN 413-75-6614		<b>4</b> Federal income tax withheld \$	<b>5</b> Fishing boat proceeds \$	<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name JASMINE ORSTED		<b>6</b> Med & health care payments \$	<b>7</b> Nonemployee compensation \$ 1795.00	
Street address (including apartment number) 13700 GRAN DEUR DR.		<b>8</b> Substitute payments in lieu of dividends or interest \$	<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code WOODBRIDGE VA 22193		<b>10</b> Crop insurance proceeds \$	<b>11</b>	
Account number (see instructions)		<b>13</b> Excess golden parachute payments \$	<b>14</b> Gross proceeds paid to an attorney	
FATCA filing req. <input type="checkbox"/> 2nd TIN not. <input type="checkbox"/>		<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no.	
<b>15 a</b> Section 409A deferrals \$	<b>15 b</b> Section 409A income \$	<b>18</b> State income \$		

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

JASMINE ORSTED  
13700 GRAN DEUR DR.  
WOODBIDGE, VA 22193

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC FDEA0302 05/14/18	<b>Miscellaneous Income</b>
PAYER'S TIN: 46-4344424 RECIPIENT'S TIN: 025-58-6178		2 Royalties \$	<b>4 Federal income tax withheld</b> \$	
RECIPIENT'S name CYNTHIA JOLLIEMORE		3 Other income \$		<b>6 Med &amp; health care payments</b> \$
Street address (including apartment number) 62 WILLOW AVE APT 3		5 Fishing boat proceeds \$	<b>8 Substitute payments in lieu of dividends or interest</b> \$	
City or town, state or province, country, and ZIP or foreign postal code QUINCY MA 02170		7 Nonemployee compensation \$ 2309.00		<b>10 Crop insurance proceeds</b> \$
Account number (see instructions) FATCA filing req. <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>12</b>	
15 a Section 409A deferrals \$		11		<b>14 Gross proceeds paid to an attorney</b> \$
15 b Section 409A income \$		13 Excess golden parachute payments \$	<b>17 State/Payer's state no.</b> \$	
		16 State tax withheld \$		<b>18 State income</b> \$

**Copy B For Recipient**

This is important tax information and is being furnished to the IRS. 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.

BAA Form 1099-MISC (Keep for your records.) www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Recipient

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	<b>Copy 1 For State Tax Department</b>	
RECIPIENT'S TIN 025-58-6178		3 Other income \$		4 Federal income tax withheld \$
RECIPIENT'S name CYNTHIA JOLLIEMORE		5 Fishing boat proceeds \$	6 Med & health care payments \$	
Street address (including apartment number) 62 WILLOW AVE APT 3		7 Nonemployee compensation \$ 2309.00	8 Substitute payments in lieu of dividends or interest \$	
City or town, state or province, country, and ZIP or foreign postal code QUINCY MA 02170		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 \$	
Account number (see instructions)		11	12	
FATCA filing req. <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15 a Section 409A deferrals \$	15 b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. ---	
		18 State income \$	---	

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC		<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	4 Federal income tax withheld \$		
RECIPIENT'S TIN 025-58-6178		3 Other income \$	6 Med & health care payments \$		<b>Copy C For Payer</b>
RECIPIENT'S name CYNTHIA JOLLIEMORE		5 Fishing boat proceeds \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apartment number) 62 WILLOW AVE APT 3		7 Nonemployee compensation \$ 2309.00	10 Crop insurance proceeds \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
City or town, state or province, country, and ZIP or foreign postal code QUINCY MA 02170		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	11		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney		
FATCA filing req. <input type="checkbox"/> 2nd TIN not. <input type="checkbox"/>		16 State tax withheld \$	17 State/Payer's state no.		
15 a Section 409A deferrals \$	15 b Section 409A income \$	18 State income \$			

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

CYNTHIA JOLLIEMORE  
62 WILLOW AVE APT 3  
QUINCY, MA 02170

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC FDEA0302 05/14/18	<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	<b>4 Federal income tax withheld</b> \$	
RECIPIENT'S TIN 270-82-9448		3 Other income \$		<b>6 Med &amp; health care payments</b> \$
RECIPIENT'S name AMY FITZGERALD		5 Fishing boat proceeds \$	<b>8 Substitute payments in lieu of dividends or interest</b> \$	
Street address (including apartment number) 13606 BROCKMEYER CT		7 Nonemployee compensation \$ 1460.00		<b>10 Crop insurance proceeds</b> \$
City or town, state or province, country, and ZIP or foreign postal code CHANTILLY VA 20151		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>12</b>	
Account number (see instructions)		11		<b>14 Gross proceeds paid to an attorney</b>
FATCA filing req. <input type="checkbox"/>		13 Excess golden parachute payments \$	<b>17 State/Payer's state no.</b>	
15 a Section 409A deferrals \$		16 State tax withheld \$		<b>18 State income</b> \$
15 b Section 409A income \$				

**Copy B For Recipient**

This is important tax information and is being furnished to the IRS. 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.

BAA Form 1099-MISC (Keep for your records.) www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Recipient

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING  118 FAIRVIEW AVE FREDERICK MD 21701		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>
		<b>2</b> Royalties \$		
		<b>3</b> Other income \$	<b>4</b> Federal income tax withheld \$	<b>Copy 1 For State Tax Department</b>
PAYER'S TIN 46-4344424	RECIPIENT'S TIN 270-82-9448	<b>5</b> Fishing boat proceeds \$	<b>6</b> Med & health care payments \$	
RECIPIENT'S name AMY FITZGERALD		<b>7</b> Nonemployee compensation \$ 1460.00	<b>8</b> Substitute payments in lieu of dividends or interest \$	
Street address (including apartment number) 13606 BROCKMEYER CT		<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>10</b> Crop insurance proceeds \$	
City or town, state or province, country, and ZIP or foreign postal code CHANTILLY VA 20151		<b>11</b>	<b>12</b>	
Account number (see instructions)		FATCA filing req. <input type="checkbox"/>	<b>13</b> Excess golden parachute payments \$	<b>14</b> Gross proceeds paid to an attorney \$
<b>15 a</b> Section 409A deferrals \$	<b>15 b</b> Section 409A income \$	<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no. -----	<b>18</b> State income \$

BAA Form 1099-MISC

FDEA0302 05/14/18

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FINE LINE CYCLING</b>  118 FAIRVIEW AVE FREDERICK MD 21701		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2018</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b>
PAYER'S TIN 46-4344424		<b>2</b> Royalties \$	<b>3</b> Other income \$	
RECIPIENT'S name <b>AMY FITZGERALD</b>		<b>4</b> Federal income tax withheld \$	<b>5</b> Fishing boat proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
RECIPIENT'S TIN 270-82-9448		<b>6</b> Med & health care payments \$	<b>7</b> Nonemployee compensation \$ 1460.00	
Street address (including apartment number) 13606 BROCKMEYER CT		<b>8</b> Substitute payments in lieu of dividends or interest \$	<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code CHANTILLY VA 20151		<b>10</b> Crop insurance proceeds \$	<b>11</b>	
Account number (see instructions)		FATCA filing req. <input type="checkbox"/>	<b>12</b>	<b>13</b> Excess golden parachute payments \$
2nd TIN not. <input type="checkbox"/>		<b>14</b> Gross proceeds paid to an attorney \$	<b>15 a</b> Section 409A deferrals \$	
<b>15 b</b> Section 409A income \$		<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no.	<b>18</b> State income \$

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

AMY FITZGERALD  
13606 BROCKMEYER CT  
CHANTILLY, VA 20151

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FINE LINE CYCLING 118 FAIRVIEW AVE FREDERICK MD 21701 (703) 298-3549 Jason Berry		1 Rents \$	OMB No. 1545-0115 <b>2018</b> Form 1099-MISC FDEA0302 05/14/18	<b>Miscellaneous Income</b>
PAYER'S TIN 46-4344424		2 Royalties \$	<b>4 Federal income tax withheld</b> \$	
RECIPIENT'S TIN 159-68-5819		3 Other income \$		<b>6 Med &amp; health care payments</b> \$
RECIPIENT'S name REBECCA ROSE MCGRAW		5 Fishing boat proceeds \$	<b>8 Substitute payments in lieu of dividends or interest</b> \$	
Street address (including apartment number) 1179 FAIRFAX ST.		7 Nonemployee compensation \$ 857.50		<b>10 Crop insurance proceeds</b> \$
City or town, state or province, country, and ZIP or foreign postal code STEPHENS CITY VA 22655		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>12</b>	
Account number (see instructions)		11		<b>14 Gross proceeds paid to an attorney</b>
FATCA filing req. <input type="checkbox"/>		13 Excess golden parachute payments \$	<b>17 State/Payer's state no.</b>	
15 a Section 409A deferrals \$	15 b Section 409A income \$	16 State tax withheld \$		<b>18 State income</b> \$

**Miscellaneous Income**

**Copy B For Recipient**

This is important tax information and is being furnished to the IRS. 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.

BAA Form 1099-MISC

(Keep for your records.)

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

**Instructions for Recipient**

**Recipient's taxpayer identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

**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.

**Box 1.** 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. See Pub. 527.

**Box 2.** 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. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**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 the 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).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FINE LINE CYCLING</b>  <b>118 FAIRVIEW AVE</b> <b>FREDERICK MD 21701</b>		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2018</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S TIN <b>46-4344424</b>		<b>2</b> Royalties \$	<b>3</b> Other income \$	
RECIPIENT'S TIN <b>159-68-5819</b>		<b>4</b> Federal income tax withheld \$	<b>5</b> Fishing boat proceeds \$	<b>6</b> Med & health care payments \$
RECIPIENT'S name <b>REBECCA ROSE MCGRAW</b>		<b>7</b> Nonemployee compensation \$ <b>857.50</b>	<b>8</b> Substitute payments in lieu of dividends or interest \$	
Street address (including apartment number) <b>1179 FAIRFAX ST.</b>		<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>10</b> Crop insurance proceeds \$	
City or town, state or province, country, and ZIP or foreign postal code <b>STEPHENS CITY VA 22655</b>		<b>11</b>	<b>12</b>	
Account number (see instructions)		<b>13</b> Excess golden parachute payments \$	<b>14</b> Gross proceeds paid to an attorney \$	
<b>15 a</b> Section 409A deferrals \$	<b>15 b</b> Section 409A income \$	<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no.	<b>18</b> State income \$

BAA Form 1099-MISC

FDEA0302 05/14/18

www.irs.gov/Form1099MISC

Department of the Treasury — Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>FINE LINE CYCLING</b>  <b>118 FAIRVIEW AVE</b> <b>FREDERICK MD 21701</b>		<b>1</b> Rents \$	OMB No. 1545-0115  <b>2018</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b>
PAYER'S TIN <b>46-4344424</b>		<b>2</b> Royalties \$	<b>3</b> Other income \$	
RECIPIENT'S TIN <b>159-68-5819</b>		<b>4</b> Federal income tax withheld \$	<b>5</b> Fishing boat proceeds \$	For Privacy Act and Paperwork Reduction Act Notice, see the <b>2018 General Instructions for Certain Information Returns.</b>
RECIPIENT'S name <b>REBECCA ROSE MCGRAW</b>		<b>6</b> Med & health care payments \$	<b>7</b> Nonemployee compensation \$ <b>857.50</b>	
Street address (including apartment number) <b>1179 FAIRFAX ST.</b>		<b>8</b> Substitute payments in lieu of dividends or interest \$	<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>STEPHENS CITY VA 22655</b>		<b>10</b> Crop insurance proceeds \$	<b>11</b>	
Account number (see instructions)		FATCA filing req. <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	<b>12</b>
<b>13</b> Excess golden parachute payments \$		<b>14</b> Gross proceeds paid to an attorney \$	<b>15 a</b> Section 409A deferrals \$	<b>15 b</b> Section 409A income \$
<b>16</b> State tax withheld \$		<b>17</b> State/Payer's state no.	<b>18</b> State income \$	

BAA Form 1099-MISC FDEA0302 05/14/18 www.irs.gov/Form1099MISC Department of the Treasury — Internal Revenue Service

### Instructions for Payer

- To complete Form 1099-MISC, use:
- the 2018 General Instructions for Certain Information Returns, and
  - the 2018 Instructions for Form 1099-MISC.

To complete corrected Forms 1099-MISC, see the 2018 General Instructions for Certain Information Returns.

To order these instructions and additional forms, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by January 31, 2019. The due date is extended to February 15, 2019 if you are reporting payments in box 8 or 14.

File Copy A of this form with the IRS by January 31, 2019, if you are reporting payments in box 7. Otherwise, file by February 28, 2019, if you file on paper, or by April 2, 2019, if you file electronically. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

FINE LINE CYCLING  
118 FAIRVIEW AVE  
FREDERICK, MD 21701

REBECCA ROSE MCGRAW  
1179 FAIRFAX ST.  
STEPHENS CITY, VA 22655

---

This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.