

2003**Miscellaneous Income**Form **9b**

Type or print PAYER'S name and address		1 Rents and royalties paid to Wisconsin residents (\$600 or more)
PAYER'S federal ID number	RECIPIENT'S social security number	
Type or print RECIPIENT'S name and address		2 Rents and royalties paid to nonresidents on property located in Wisconsin (\$600 or more)
		3 Annuities, pensions, and other nonwage compensation (\$600 or more)

COPY A
For Wisconsin
Department of
Revenue

IC-092

Wisconsin Department of Revenue

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For Payer's
Records

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Instructions for 2003 Form 9b

NOTE: Federal Form 1099-MISC, 1099-R, or W-2, as appropriate, may be used (or may be required) instead of Wisconsin Form 9b. The due dates shown below also apply to these forms.

Who Must File Form 9b?

Individuals, fiduciaries, partnerships, limited liability companies, and corporations doing business in Wisconsin and making payments to individuals of rents, royalties, or certain nonwage compensation must file Form 9b. Payers other than corporations must report rents and royalties only if the payer deducts the payments in computing Wisconsin net income. Amounts not properly reported on Form 9b may be disallowed as deductions. Failure to file Form 9b by the due dates listed below, or filing an incorrect or incomplete Form 9b due to wilful neglect, may result in a penalty of \$10 for each violation.

Note: If you must file federal information returns on magnetic media and you file at least 250 Forms 9b, you generally must file Forms 9b on magnetic media. For more information, visit the Department's web site at www.dor.state.wi.us/faqs/1099.html, call (608) 267-3327, e-mail w2data@dor.state.wi.us, or write to the Magnetic Media Coordinator, Audit Bureau, Wisconsin Department of Revenue, Room 232B, 2135 Rimrock Road, P.O. Box 8906, Madison, WI 53708-8906.

What is the Due Date for Filing Form 9b?

The due date for filing Form 9b with the Department of Revenue depends on the type of payer (corporate or noncorporate) and the type of payment being reported (nonwage payments, rents, or royalties). The chart below summarizes the due dates for filing the 2003 Form 9b with the Department of Revenue. (**Note:** The person filing the Form 9b with the Department of Revenue is required to furnish the recipient of the payment with a copy of the Form 9b by February 2, 2004.)

Type of Payment	Type of Payer	Due Date	Extension Available
Nonwage	All	March 1, 2004	60 days
Rent or Royalty	Noncorporate	March 1, 2004	60 days
Rent or Royalty	Corporation	March 15, 2004	60 days

Where Do I File Form 9b?

Corporations	Payers Other Than Corporations
Send Copy A of the Form 9b to: Wisconsin Department of Revenue P.O. Box 8908 Madison, WI 53708-8908	Send Copy A of the Form 9b to: Wisconsin Department of Revenue P.O. Box 59 Madison, WI 53785-0001

Give Copy B of Form 9b to the recipient of the payment and keep Copy C for your records.

Specific Instructions

Note: If state, county, or stadium sales taxes are imposed on the service provider and you (as the buyer) pay them to the service provider, report them on Form 9b as part of the reportable payment. However, if sales taxes are imposed on you (as the buyer) and collected from you by the service provider, do not report the sales taxes on Form 9b.

Box 1. Report rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate.

Box 2. Report rents and royalties of \$600 or more paid to a nonresident on property located in Wisconsin.

Box 3. Report annuities, pensions, and other nonwage compensation of \$600 or more paid to Wisconsin residents, and payments of \$600 or more made to nonresidents for services performed in Wisconsin.

If an employee receives wages subject to withholding and additional amounts not subject to withholding, report the total compensation on a wage statement Form W-2, not on Form 9b.

If you have withheld Wisconsin income taxes from annuities, pensions, or nonwage compensation, you must file Form 1099 or W-2, as appropriate, instead of Form 9b.