

1099 Quick Reference Old Vs New Format for 2021

1099 Misc OLD FORM – Separate forms for each state:

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MARATHON OIL COMPANY PO BOX 3487 - 1099 DESK HOUSTON, TX 77024		1 Rents \$0.00	2 Royalties A \$11,479.97	OMB No. 1545-0115 2020 Form 1099-MISC Miscellaneous Income
PAYER'S federal identification number 25-1415039	RECIPIENT'S identification number XX-XXX7769	3 Other income \$0.00	4 Federal income tax withheld B \$0.00	5 Fishing Boat Proceeds \$0.00	6 Medical and health care payments \$0.00	Copy B - For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty of other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
7 Nonemployee compensation \$0.00	8 Substitute payments in lieu of dividends or interest \$0.00	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 \$0.00	11 Excess golden parachute payments \$0.00	12 Gross proceeds paid to an attorney \$0.00	
Account number (see instructions) 1010011757-ND E	16 State tax withheld C \$246.85	17 State/Payer's state no. ND D	18 State income J \$11,479.97	Additional Information for Recipient: Box 2 - Royalties: Gross Royalty Interest (See Box 2) LESS PIPELINE/TRANSPORTER/PURCHASER COSTS: LESS STATE AND MISCELLANEOUS TAXES: LESS BACKUP WITHHOLDING (SEE BOX 4): EQUALS NET ROYALTY INTEREST		

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MARATHON OIL COMPANY PO BOX 3487 - 1099 DESK HOUSTON, TX 77024		1 Rents \$0.00	2 Royalties \$579,171.7C	OMB No. 1545-0115 2020 Form 1099-MISC Miscellaneous Income
PAYER'S federal identification number 25-1415039	RECIPIENT'S identification number XX-XXX7769	3 Other income \$0.00	4 Federal income tax withheld \$0.00	5 Fishing Boat Proceeds \$0.00	6 Medical and health care payments \$0.00	Copy B - For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty of other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
7 Nonemployee compensation \$0.00	8 Substitute payments in lieu of dividends or interest \$0.00	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 \$0.00	11 Excess golden parachute payments \$0.00	12 Gross proceeds paid to an attorney \$0.00	
Account number (see instructions) 1010011757-TX E	16 State tax withheld \$0.00	17 State/Payer's state no. TX D	18 State income \$579,171.7C	Additional Information for Recipient: Box 2 - Royalties: Gross Royalty Interest (See Box 2) LESS PIPELINE/TRANSPORTER/PURCHASER COSTS: LESS STATE AND MISCELLANEOUS TAXES: LESS BACKUP WITHHOLDING (SEE BOX 4): EQUALS NET ROYALTY INTEREST		

1099 Misc NEW FORM – 1 Single Form for ALL States:

<input type="checkbox"/> CORRECTED (if checked)		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MARATHON OIL COMPANY PO BOX 3487 - 1099 DESK HOUSTON, TX 77253-3487		1 Rents \$	2 Royalties A 152,987.23	OMB No. 1545-0115 2021 Form 1099-MISC Miscellaneous Information
PAYER'S TIN 251410539	RECIPIENT'S TIN XX-XXX7769	3 Other income \$	4 Federal income tax withheld B \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	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.
RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code ENERGY INC	7 Payer made direct sales of \$5000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	11 Fish purchased for resale \$	
Account number (see instructions) E	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$	15 State tax withheld C 394.28 C 5,833.18	16 State/Payer's state no. ND D OK D	17 State income J 18,336.62 J 134,650.61

*** TEXAS DOES NOT HAVE A STATE TAX SO WILL NOT BE SPLIT OUT HERE

1099 MISC SUPPLEMENTAL DATA (NEW):

Recipient:
1010011757 **E**
ENERGY INC

Payer:
MARATHON OIL COMPANY
PO BOX 3487 - 1099 DESK
HOUSTON, TX 77253-3487

State D		A	B	C	G	F	H
	Gross Revenue	Federal Withholding	State Withholding	Sev / Prod Taxes	Deducts	JIB Netting	Net
ND	J 18,336.62		394.28	1,558.86	2,257.00		14,126.48
OK	134,650.61		5,833.16	5,970.00	17,991.92		104,855.53
Supplement Total	152,987.23		6,227.44	7,528.86	20,248.92		118,982.01

MISC LEGEND:

- A** BOX 2 - GROSS ROYALTIES PLACEMENT HAS NOT CHANGED
- B** BOX 4 - FEDERAL INCOME TAX WITHHELD HAS NOT CHANGED
- C** BOX 16 IS NOW BOX 15 ON NEW FORM - STATE TAX WITHHELD HAS NOT CHANGED
*** THIS DATA IS NOW ALSO FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- D** BOX 17 IS NOW BOX 16 ON NEW FORM - STATE/PAYER'S STATE NO HAS NOT CHANGED
*** THIS DATA IS NOW ALSO FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
*** FOR STATES THAT DO NOT HAVE A TAX - THIS BOX IS NO LONGER POPULATED
- E** ACCOUNT NUMBER - THIS HAS CHANGED
*** THE ACCOUNT NUMBER NO LONGER HAS THE 2 ALPHA CHARACTER STATE CODE ON THE END OF THE NUMBER
*** STATE DATA WILL BE BROKEN DOWN ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- F** DEDUCTS INFORMATION - THIS HAS CHANGED
*** DEDUCT INFORMATION WILL NOW BE FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- G** STATE AND MISC TAXES - THIS HAS CHANGED
*** STATE AND MISC TAXES ARE NOW BROKEN DOWN ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- H** NET ROYALTY INTEREST - THIS HAS CHANGED
*** NET ROYALTY INTEREST IS NOW FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- J** BOX 18 IS NOW BOX 17 ON NEW FORM - STATE INCOME HAS NOT CHANGED

ADDITIONAL NOTES:

- 1). THE SUPPLEMENTAL DATA FORM WILL BE AVAILABLE TO ALL OWNERS VIA THE ENERGYLINK WEBSITE

1099 NEC OLD FORM – Separate forms for each state:

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MARATHON OIL COMPANY PO BOX 3487 - 1099 DESK HOUSTON, TX 77024			OMB No. 1545-0116 <h1 style="margin: 0;">2020</h1> Form 1099-NEC
		1 Nonemployee compensation \$ A 1,386,646.70	Nonemployee Compensation Copy B For Recipient <small>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.</small>
PAYER'S TIN 251415039	RECIPIENT'S TIN 251415039	2	
RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code ENERGY INC [REDACTED] [REDACTED]		3	
		4 Federal income tax withheld \$ B 0.00	
Account number (see instructions) 1010011757 -TX E	FATCA filing requirement <input type="checkbox"/>	5 State tax withheld \$ C 0.00	6 State/Payer's state no. TX D
		7 State income \$ J 1,386,646.70	

Form 1099-NEC (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

Box 1 – Nonemployee compensation: Gross Working Interest (See Box 1):
LESS PIPELINE/TRANSPORTER/PURCHASER COSTS:
LESS STATE AND MISCELLANEOUS TAXES:
LESS BACKUP WITHHOLDING (SEE BOX 4):
EQUALS NET WORKING INTEREST:

A \$1,386,646.70
F \$115,689.57
G \$41,095.07
B \$0.00
H \$1,229,862.06

1099 NEC NEW FORM – 1 Single Form for ALL States

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MARATHON OIL COMPANY PO BOX 3487 - 1099 DESK HOUSTON, TX 77024			OMB No. 1545-0116 <h1 style="margin: 0;">2021</h1> Form 1099-NEC
		1 Nonemployee compensation \$ A 5,464,747.28	Nonemployee Compensation Copy B For Recipient <small>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.</small>
PAYER'S TIN 251415039	RECIPIENT'S TIN 251415039	2 Payer made direct sales totalling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code ENERGY INC [REDACTED] [REDACTED]		3	
		4 Federal income tax withheld \$ B	
Account number (see instructions) 1010011757 E	FATCA filing requirement <input type="checkbox"/>	5 State tax withheld \$ C	6 State/Payer's state no. D ND
		7 State income \$ J 231,689.16	
		\$ C	\$ D OK

Form 1099-NEC (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

*** TEXAS DOES NOT HAVE A STATE TAX SO IT IS NOT SPLIT OUT HERE

1099 NEC SUPPLEMENTAL DATA (NEW):

Recipient:
1010011757 **E**
ENERGY INC

Payer:
MARATHON OIL COMPANY
PO BOX 3487 - 1099 DESK
HOUSTON, TX 77024

D	A	B	C	G	F	H	
State	Gross Revenue	Federal Withholding	State Withholding	Sev / Prod Taxes	Deducts	JIB Netting	Net
ND	J 231,689.16			18,763.59	24,061.06		188,864.51
OK	J 3,846,411.42			205,042.66	345,080.81		3,296,287.95
TX	1,386,646.70			41,095.07	115,689.57		1,229,862.06
Supplement Total	5,464,747.28			264,901.32	484,831.44		4,715,014.52

NEC LEGEND:

- A** BOX 1 - GROSS ROYALTIES PLACEMENT HAS NOT CHANGED
- B** BOX 4 - FEDERAL INCOME TAX WITHHELD HAS NOT CHANGED
- C** BOX 5 - STATE TAX WITHHELD HAS NOT CHANGED
 - *** THIS DATA IS NOW ALSO FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- D** BOX 6 - STATE/PAYER'S STATE HAS CHANGED
 - *** FORM NOW SPLITS OUT UP TO 2 STATES
 - *** THIS DATA IS NOW ALSO FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
 - *** FOR STATES THAT DO NOT HAVE A TAX - THIS BOX IS NO LONGER POPULATED
- F** ACCOUNT NUMBER - THIS HAS CHANGED
 - *** THE ACCOUNT NUMBER NO LONGER HAS THE 2 ALPHA CHARACTER STATE CODE ON THE END OF THE NUMBER
- F** DEDUCTS INFORMATION - THIS HAS CHANGED
 - *** DEDUCT INFORMATION WILL NOW BE FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- G** STATE AND MISC TAXES - THIS HAS CHANGED
 - *** STATE AND MISC TAXES ARE NOW BROKEN DOWN ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- H** NET ROYALTY INTEREST - THIS HAS CHANGED
 - *** NET ROYALTY INTEREST IS NOW FOUND ON THE [1099 SUPPLEMENTAL DATA PAGE](#)
- J** BOX 7 - STATE INCOME HAS NOT CHANGED

ADDITIONAL NOTES:

- 1). THE SUPPLEMENTAL DATA FORM WILL ALSO BE AVAILABLE TO ALL OWNERS VIA THE ENERGYLINK WEBSITE