Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at IRS.gov/Form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to IRS.gov/InfoReturn for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications 1141, 1167, and 1179 for more information about printing these forms.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year _____	**Nonemployee Compensation**
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $	**Copy A** **For Internal Revenue Service Center** For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**. *www.irs.gov/Form1099*
RECIPIENT'S name		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.)		**3** Excess golden parachute payments $	
City or town, state or province, country, and ZIP or foreign postal code		**4** Federal income tax withheld $	
Account number (see instructions)	2nd TIN not. ☐	**5** State tax withheld $ $	**6** State/Payer's state no.
			7 State income $ $

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year _____	**Nonemployee Compensation**
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $		**Copy 1** **For State Tax Department**
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ **3** Excess golden parachute payments $ **4** Federal income tax withheld $		
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year _____	**Nonemployee Compensation**
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $	**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 (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ **3** Excess golden parachute payments $ **4 Federal income tax withheld** $	
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

Form **1099-NEC** (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

Instructions for Recipient

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 taxes.

If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779, Independent Contractor or Employee.

If you are not an employee but the amount in box 1 is not self-employment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other income" line (on Schedule 1 (Form 1040)).

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), 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.

Box 1. Shows nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

Note: If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate line of their tax returns.

Box 2. If checked, consumer products totaling $5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 3. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Boxes 5–7. State income tax withheld reporting boxes.

Future developments. For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099NEC*.

Free File Program. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year _____	**Nonemployee Compensation**
PAYER'S TIN	RECIPIENT'S TIN	**1** Nonemployee compensation $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ **3** Excess golden parachute payments $ **4** Federal income tax withheld $	
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

Form **1099-NEC** (Rev. 4-2025) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service