



## **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 <a href="IRS.gov/Form1099">IRS.gov/Form1099</a>, 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 <a href="IRS.gov/EmployerForms">IRS.gov/EmployerForms</a>. We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications <u>1141</u>, <u>1167</u>, and <u>1179</u> for more information about printing these forms.

ΧΙΛΤΙ X VOID	X CORRE	CIED				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116			
Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor.			Form 1099-NEC		Nonemployee	
			(Rev. April 2025)		Compensation	
			For calendar year			
			<u>For-</u>			
PAYER'S TIN RECIPIENT'S TIN		1 Nonemployee compen	nsation m		Copy A	
89-7654321 456-45-4567	7	\$ \$12,345.67	year		For Internal Revenue	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale			Service Center	
Robin W. Smith					For filing information,	
		3 Excess golden parachute payments			Privacy Act, and Paperwork Reduction Act	
Street address (including apt. no.)		<b>\$</b> \$12,345.67			Notice, see the <b>General</b>	
123 Main St, San Francisco CA, 94106		4 Federal income tax withheld			Instructions for Certain Information Returns.	
City or town, state or province, country, and ZIP or foreign postal code		<b>\$</b> \$12,345.67			www.irs.gov/Form1099	
123 Main St, San Francisco CA, 94106		5 State tax withheld	6 State/Payer's state no.		7 State income	
Account number (see instructions)	2nd TIN not.	\$ \$12,345.67	Box 6 State/Payer's	state	\$ \$12,345.67	
Account number (see instructions)	X	\$ \$12,345.67	Вох 6 State/Payer's	state	\$ \$12,345.67	

Form 1099-NEC (Rev. 4-2025)

Cat. No. 72590N

www.irs.gov/Form1099NEC

no. (Secondestate) Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

Do Not Cut or Separate Forms on This Page

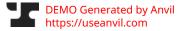


X VOID X CORRECTED PAYER'S name, street address, city or town, state or province, country, ZIP OMB No. 1545-0116 or foreign postal code, and telephone no. Form 1099-NEC Nonemployee Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor. (Rev. April 2025) Compensation For calendar year **OMB** PAYER'S TIN RECIPIENT'S TIN 1 Nonemployee compensation No. Copy 1 89-7654321 456-45-4567 \$ \$12,345.67 For State Tax RECIPIENT'S name 2 Payer made direct sales totaling \$5,000 or more of Χ consumer products to recipient for resale **Department** Robin W. Smith 3 Excess golden parachute payments Street address (including apt. no.) \$ \$12,345.67 123 Main St, San Francisco CA, 94106 4 Federal income tax withheld City or town, state or province, country, and ZIP or foreign postal code \$ \$12,345.67 123 Main St, San Francisco CA, 94106 5 State tax withheld 6 State/Payer's state no. 7 State income Account number (see instructions) \$ \$12,345.67 State/Payer's state no. \$ \$12,345.67 Account number (see instructions) \$ \$12,345.67 State/Payer's state no. \$ \$12,345.67

Form **1099-NEC** (Rev. 4-2025)

www.irs.gov/Form1099NEC

(SECO Department) of the Treasury - Internal Revenue Service



X CORRECTED (if checked)

	A OOTH II		TED (II Officorca)				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.					OMB No. 1545-0116		
Lorem ipsum dolor sit amet, consectetur					Form <b>1099-NEC</b>		Nonemployee
adipiscing elit, sed do eiusmod tempor.				(Rev. April 2025)		Compensation	
					For calendar year		
					<u>Cale-</u>		
PAYER'S TIN	RECIPIENT'S TIN		1 Nonemployee compens	sation	ndar		Copy B
89-7654321	456-45-4567	\$	\$12,345.67		year		For Recipient
RECIPIENT'S name  Robin W. Smith  Street address (including apt. no.)		1	2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale			This is important tax information and is being furnished to the IRS. If you are	
		- [	3 Excess golden parachute payments				required to file a return, a negligence penalty or other
		\$	<b>\$</b> \$12,345.67			sanction may be imposed on you if this income is taxable and the IRS determines that it	
123 Main St, San Francisco CA, 94106		Г	4 Federal income tax withheld				
City or town, state or province, country, and ZIP or foreign postal code		\$	<b>\$</b> \$12,345.67			has not been reported.	
123 Main St, San Francisco CA, 94106			5 State tax withheld	6 Sta	te/Payer's state no.		7 State income
Account number (see instructions)		ີ\$	\$12,345.67	Box	x 6 State/Payer's state \$ \$12		\$ \$12,345.67
Account number		\$	\$12,345.67	Вох	6 State/Payer's	state	\$ \$12,345.67

Form **1099-NEC** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099NECTO. (SOSOARMehOM) he 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 selfemployment (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).

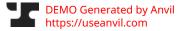
**Box 3.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

**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.



	X VOID X CORR	ECTED			
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-0116		
Lorem ipsum dolor sit amet, consectetur			Form <b>1099-NEC</b>		Nonemployee
adipiscing elit, sed do eiusmod tempor.			(Rev. April 2025)		Compensation
			For calendar year		
			<u>OMB</u>		
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compen	sation No.		Copy 2
89-7654321	456-45-4567	\$ \$12,345.67			
RECIPIENT'S name  Robin W. Smith  Street address (including apt. no.)		2 Payer made direct sal consumer products to	les totaling \$5,000 or more of o recipient for resale	X	To be filed with recipient's state
		3 Excess golden parachute payments			income tax return, when required.
		\$ \$12,345.67			
123 Main St, San Francisco CA, 94106		4 Federal income tax withheld			
City or town, state or province, country, and ZIP or foreign postal code		\$ \$12,345.67			
123 Main St, San Francisco CA, 94106		5 State tax withheld	6 State/Payer's state no.		7 State income
Account number (see instructions)		<b>\$</b> \$12,345.67	Box 6 State/Payer's state \$		\$ \$12,345.67
Account number (see instructions)		\$ \$12,345.67	Box 6 State/Payer's	state	\$ \$12,345.67

Form **1099-NEC** (Rev. 4-2025)

www.irs.gov/Form1099NEC

no. (Sociandent artin) Treasury - Internal Revenue Service