

7171

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116		<b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2020 General Instructions for Certain Information Returns.</b>	
		1 Nonemployee compensation					
		\$					
PAYER'S TIN	RECIPIENT'S TIN	2					
RECIPIENT'S name		3					
Street address (including apt. no.)		4 Federal income tax withheld					
City or town, state or province, country, and ZIP or foreign postal code		\$					
		FATCA filing requirement					
		<input type="checkbox"/>					
Account number (see instructions)	2nd TIN not.	5 State tax withheld	6 State/Payer's state no.	7 State income			
	<input type="checkbox"/>	\$		\$			
		\$		\$			

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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		<b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
		1 Nonemployee compensation				<b>Copy 1 For State Tax Department</b>	
		\$					
PAYER'S TIN	RECIPIENT'S TIN	2					
RECIPIENT'S name		3					
Street address (including apt. no.)		4 Federal income tax withheld					
		\$					
City or town, state or province, country, and ZIP or foreign postal code							
		FATCA filing requirement					
		<input type="checkbox"/>					
Account number (see instructions)		5 State tax withheld		6 State/Payer's state no.		7 State income	
		\$				\$	
		\$				\$	

Form **1099-NEC**

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

Department of the Treasury - Internal Revenue Service

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 <b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
		1 Nonemployee compensation \$			
PAYER'S TIN	RECIPIENT'S TIN	2			
RECIPIENT'S name		3			
Street address (including apt. no.)		4 <b>Federal income tax withheld</b> \$			
City or town, state or province, country, and ZIP or foreign postal code					
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no.	7 State income \$	

Form **1099-NEC**

(keep for your records)

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**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.

**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 may also have a filing requirement. See the Instructions for Form 8938.

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

**Box 1.** Shows nonemployee compensation and/or nonqualified deferred compensation (NQDC). If you are in the trade or business of catching fish, box 1 may show cash you received for the sale of fish. If the amount in this box is self-employment (SE) income, report it on Schedule C or F (Form 1040 or 1040-SR), and complete Schedule SE (Form 1040 or 1040-SR). 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 this amount 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. 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 this amount on the "Other income" line (on Schedule 1 (Form 1040 or 1040-SR); or on Form 1040-NR).

The amounts being reported as NQDC are includible in gross income for failure to meet the requirements under section 409A. This amount is also reported on Form 1099-MISC for additional tax calculation. See the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR.

**Box 2.** Reserved.

**Box 3.** Reserved.

**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](http://www.irs.gov/Form1099NEC).

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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		<b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
		1 Nonemployee compensation				<b>Copy 2</b>  <b>To be filed with recipient's state income tax return, when required.</b>	
		\$					
PAYER'S TIN	RECIPIENT'S TIN	2					
RECIPIENT'S name		3					
Street address (including apt. no.)		4 Federal income tax withheld					
		\$					
City or town, state or province, country, and ZIP or foreign postal code							
		FATCA filing requirement					
		<input type="checkbox"/>					
Account number (see instructions)		5 State tax withheld		6 State/Payer's state no.		7 State income	
		\$				\$	
		\$				\$	

Form **1099-NEC**

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Department of the Treasury - Internal Revenue Service

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		1 Nonemployee compensation \$			
PAYER'S TIN	RECIPIENT'S TIN	2			
RECIPIENT'S name		3			
Street address (including apt. no.)		4 Federal income tax withheld \$			
City or town, state or province, country, and ZIP or foreign postal code					
	FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	5 State tax withheld \$ ----- \$	6 State/Payer's state no.	7 State income \$ ----- \$	

Form **1099-NEC**

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

Department of the Treasury - Internal Revenue Service

## Instructions for Payer

To complete Form 1099-NEC, use:

- The 2020 General Instructions for Certain Information Returns, and
- The 2020 Instructions for Forms 1099-MISC and 1099-NEC.

To order these instructions and additional forms, go to [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC).

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

**Due dates.** Furnish Copy B of this form to the recipient by February 1, 2021. File Copy A of this form with the IRS by February 1, 2021.

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-NEC, call the information reporting customer service site toll free at 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).