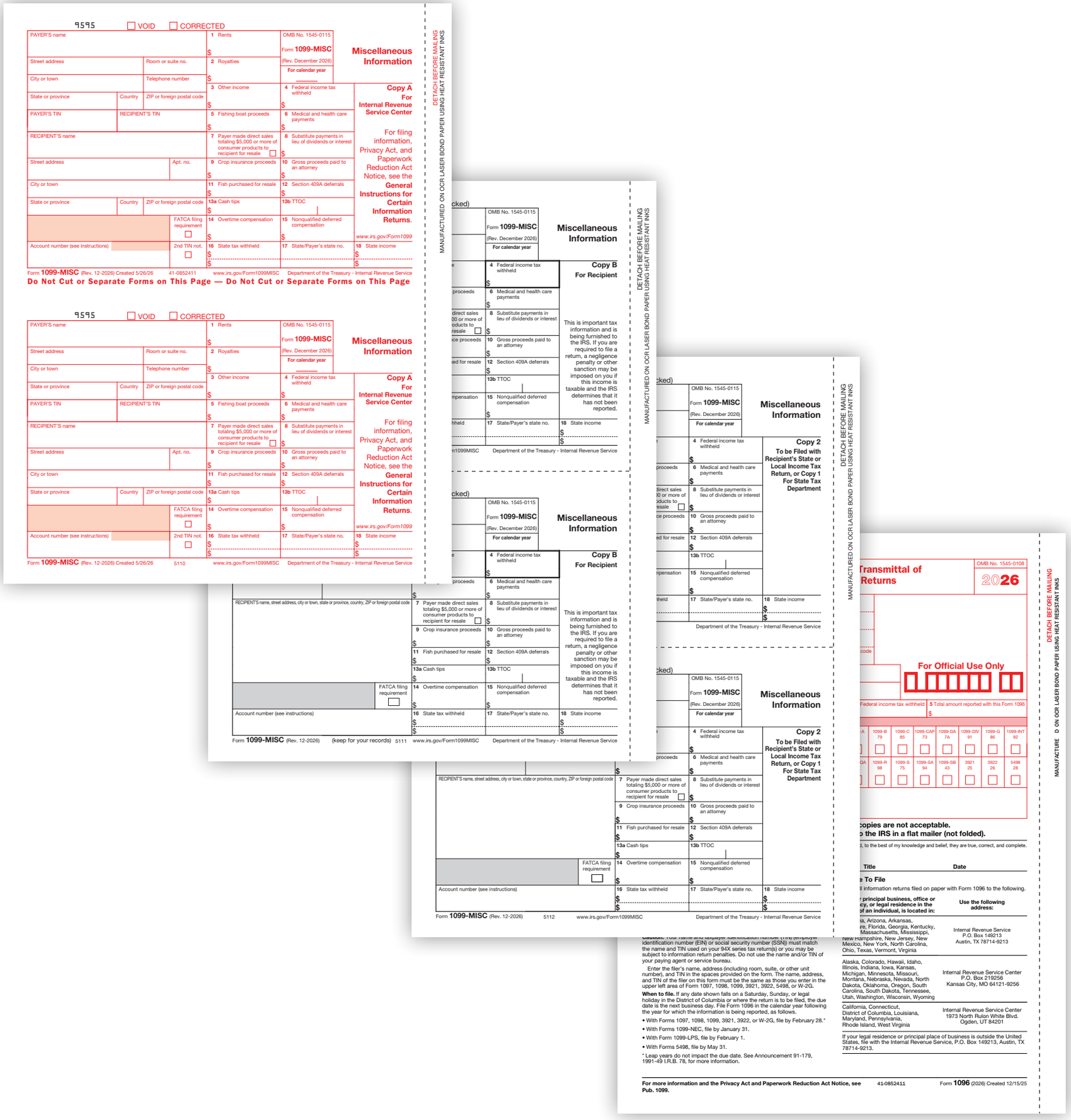

9595 ☐ VOID ☐ CORRECTED

PAYER'S name | Street address | Room or suite no. | City or town | Telephone number | State or province | Country | ZIP or foreign postal code | PAYER'S TIN | RECIPIENT'S TIN | RECIPIENT'S name | Street address | Apt. no. | City or town | State or province | Country | ZIP or foreign postal code | FATCA filing requirement | Account number (see instructions) | 2nd TIN not.

1 Rents $ | 2 Royalties $ | 3 Other income $ | 4 Federal income tax withheld $ | 5 Fishing boat proceeds $ | 6 Medical and health care payments $ | 7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ | 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 $ | 12 Section 409A deferrals $ | 13a Cash tips $ | 13b TTOC | 14 Overtime compensation $ | 15 Nonqualified deferred compensation $ | 16 State tax withheld $ | 17 State/Payer's state no. | 18 State income $

OMB No. 1545-0115
Form **1099-MISC**
(Rev. December 2026)
For calendar year

Miscellaneous Information

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

Form **1099-MISC** (Rev. 12-2026) Created 5/26/26 41-0852411 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

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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.

Form **1099-MISC** (Rev. 12-2026) (keep for your records) 5111 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Copy 2
To be Filed with Recipient's State or Local Income Tax Return, or Copy 1 For State Tax Department

Form **1099-MISC** (Rev. 12-2026) 5112 www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Transmittal of Returns
OMB No. 1545-0108
2026

For Official Use Only

$ Federal income tax withheld | $ Total amount reported with this Form 1096

1099-A | 1099-B 79 | 1099-C 85 | 1099-CAP 73 | 1099-DA 7A | 1099-DIV 91 | 1099-G 86 | 1099-INT 92
1099-QA | 1099-R 98 | 1099-S 75 | 1099-SA 94 | 1099-SB 43 | 3921 25 | 3922 26 | 5498 28

Copies are not acceptable.
to the IRS in a flat mailer (not folded).

, to the best of my knowledge and belief, they are true, correct, and complete.

Title | Date

To File

ll information returns filed on paper with Form 1096 to the following.

principal business, office or cy, or legal residence in the of an individual, is located in:	**Use the following address:**
a, Arizona, Arkansas, re, Florida, Georgia, Kentucky, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213
Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256
California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia	Internal Revenue Service Center 1973 North Rulon White Blvd. Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Internal Revenue Service, P.O. Box 149213, Austin, TX 78714-9213.

Caution. Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.*
- With Forms 1099-NEC, file by January 31.
- With Form 1099-LPS, file by February 1.
- With Forms 5498, file by May 31.

* Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

For more information and the Privacy Act and Paperwork Reduction Act Notice, see Pub. 1099. 41-0852411 Form **1096** (2026) Created 12/15/25

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