☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, telephone no., state or province, country, ZIP or foreign postal code

OMB No. 1545-0116
Form **1099-NEC**
(Rev. December 2026)
For calendar year

Nonemployee Compensation

Copy B
For Recipient

PAYER'S TIN | RECIPIENT'S TIN

RECIPIENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code

1a Nonemployee compensation $

1b Cash tips $

1c TTOC

1d Overtime compensation $

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 $ $

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-NEC** (Rev. 12-2026) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

DETACH BEFORE MAILING
MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

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OMB No. 1545-0116
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, street address, city or town, telephone no., state or province, foreign postal code

OMB No. 1545-0116
Form **1099-NEC**
(Rev. December 2026)
For calendar year

Nonemployee Compensation

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

street address, city or town, state or province, country, ZIP or foreign postal code

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1b Cash tips $

1c TTOC

1d Overtime compensation $

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4 Federal income tax withheld $

er (see instructions)

5 State tax withheld $ $

6 State/Payer's state no.

7 State income $ $

EC (Rev. 12-2026) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

DETACH BEFORE MAILING
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Form **1099-NEC**
(Rev. December 2026)
For calendar year

Nonemployee Compensation

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Account number (see instructions)

5 State tax withheld $ $

6 State/Payer's state no.

7 State income $ $

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