

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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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-xxxx <b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
PAYER'S TIN		RECIPIENT'S TIN			
RECIPIENT'S name		1 Nonemployee compensation \$		For Privacy Act and Paperwork Reduction Act Notice, see the <b>2020 General Instructions for Certain Information Returns.</b>	
Street address (including apt. no.)		2 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		3		Form <b>1099-NEC</b>	
Account number (see instructions)		4 Federal income tax withheld \$			
FATCA filing requirement <input type="checkbox"/>		5 State tax withheld \$		6 State/Payer's state no.	
2nd TIN not <input type="checkbox"/>		7 State income \$			

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-xxxx <b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
		1 Nonemployee compensation \$			
PAYER'S TIN	RECIPIENT'S TIN	2 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale . . . . . ▶ <input type="checkbox"/>			
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 \$	
		\$		\$	

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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-xxxx <b>2020</b> Form <b>1099-NEC</b>		<b>Nonemployee Compensation</b>	
PAYER'S TIN		RECIPIENT'S TIN		<b>1</b> Nonemployee compensation \$	
				<b>2</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
RECIPIENT'S name				<b>3</b>	
Street address (including apt. no.)				<b>4</b> Federal income tax withheld \$	
City or town, state or province, country, and ZIP or foreign postal code				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.	
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		<b>5</b> State tax withheld \$		<b>6</b> State/Payer's state no.	
		\$		<b>7</b> State income \$	
		\$		\$	

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**Copy B**  
**For Recipient**

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 also may 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. 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 also must 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 of Schedule 1 (Form 1040 or 1040-SR or Form 1040-NR).

**Box 2.** If checked, \$5,000 or more of sales of consumer products was sold to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040 or 1040-SR).

**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-xxxx

2020

Form 1099-NEC

**Nonemployee Compensation**

Copy 2

PAYER'S TIN

RECIPIENT'S TIN

1 Nonemployee compensation  
\$

2 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale

To be filed with recipient's state income tax return, when required.

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

Account number (see instructions)

5 State tax withheld  
\$  
\$

6 State/Payer's state no.

7 State income  
\$  
\$

Form 1099-NEC

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

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-xxxx

2020

Form 1099-NEC

**Nonemployee Compensation**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2020 General Instructions for Certain Information Returns.**

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		1 Nonemployee compensation \$	
PAYER'S TIN	RECIPIENT'S TIN	2 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	
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

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 Form 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).

July 24, 2019

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