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

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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**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

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PAYER'S name			OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____
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	**1a** Nonemployee compensation $	
		1b Cash tips $	**1c** TTOC
RECIPIENT'S name		**1d** Overtime compensation $	
Street address	Apt. no.	**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
City or town		**3** Excess golden parachute payments $	
State or province / Country / ZIP or foreign postal code			
		4 Federal income tax withheld $	
Account number (see instructions)	2nd TIN not. ☐	**5** State tax withheld $ / $	**6** State/Payer's state no.
			7 State income $ / $

Nonemployee Compensation

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

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PAYER'S name			OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____	**Nonemployee Compensation**
Street address	Room or suite no.			
City or town	Telephone number			
State or province / Country / ZIP or foreign postal code			**1a** Nonemployee compensation $	**Copy 1** **For State Tax Department**
PAYER'S TIN	RECIPIENT'S TIN		**1b** Cash tips $	**1c** TTOC
RECIPIENT'S name			**1d** Overtime compensation $	
Street address	Apt. no.		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
City or town			**3** Excess golden parachute payments $	
State or province / Country / ZIP or foreign postal code			**4** Federal income tax withheld $	
Account number (see instructions)			**5** State tax withheld $ $	**6** State/Payer's state no. / **7** State income $ $

Form **1099-NEC** (Rev. 12-2026) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

PAYER'S name			OMB No. 1545-0116 Form **1099-NEC** (Rev. December 2026) **For calendar year** _____	**Nonemployee Compensation**
Street address	Room or suite no.			
City or town	Telephone number			
State or province / Country / ZIP or foreign postal code		**1a** Nonemployee compensation $		**Copy B** **For Recipient**
PAYER'S TIN	RECIPIENT'S TIN	**1b** Cash tips $	**1c** TTOC	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.
RECIPIENT'S name		**1d** Overtime compensation $		
Street address / Apt. no.		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐		
City or town		**3** Excess golden parachute payments $		
State or province / Country / ZIP or foreign postal code		**4** Federal income tax withheld $		
Account number (see instructions)		**5** State tax withheld $ $	**6** State/Payer's state no.	**7** State income $ $

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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 self-employment (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 1a. Shows your total 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).

Box 1b. Shows the total amount of cash tips. "Cash tips" include tips received in cash or charged. This amount has been included in the amount reported in box 1a. Use the amount in box 1b when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

Box 1c. Shows up to two Treasury Tipped Occupation Code(s) (TTOC) for your tipped occupation(s). Use this code(s) in determining the deduction for qualified tips in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 1c**, your cash tips are not qualified tips; do not use the amount reported in box 1b for the deduction for qualified tips.

Box 1d. Shows the total amount of overtime compensation. This amount has been included in the amount reported in box 1a. Use the amount in box 1d when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (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 lines 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 another 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.

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Street address	Room or suite no.			
City or town	Telephone number			
State or province / Country / ZIP or foreign postal code			**1a** Nonemployee compensation $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
PAYER'S TIN	RECIPIENT'S TIN		**1b** Cash tips $	**1c** TTOC
RECIPIENT'S name			**1d** Overtime compensation $	
Street address	Apt. no.		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
City or town			**3** Excess golden parachute payments $	
State or province / Country / ZIP or foreign postal code			**4** Federal income tax withheld $	
Account number (see instructions)			**5** State tax withheld $ $	**6** State/Payer's state no. / **7** State income $ $

Form **1099-NEC** (Rev. 12-2026) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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