☐ CORRECTED (if checked)

PAYER'S name
Sample Landscaping LLC

Street address
10 Garden Way

Room or suite no.
Ste 200

City or town
Dallas

Telephone number
(214) 555-0100

State or province
TX

Country
US

ZIP or foreign postal code
75201

PAYER'S TIN
12-3456789

RECIPIENT'S TIN
***-**-6789

RECIPIENT'S name
Jordan Sample

Street address
1234 Example Ave

Apt. no.
Apt 5

City or town
Austin

State or province
TX

Country
US

ZIP or foreign postal code
78701

Account number (see instructions)
V-1001

OMB No. 1545-0116

Form **1099-NEC**

(Rev. December 2026)

For calendar year
2026

Nonemployee Compensation

1a Nonemployee compensation
$ 12,500.00

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
$

5 State tax withheld
$
$

6 State/Payer's state no.

7 State income
$
$

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.

SAMPLE - MADE-UP DATA - NOT A REAL FORM

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 qualified 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.