

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**. 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 <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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 <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. 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 <a href="here">here</a>.

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### □ VOID □ CORRECTED PAYER'S name 1a Nonemployee OMB No. 1545-0116 compensation Form 1099-NEC **Nonemployee** Street address Room/suite no. (Rev. December 2026) **Compensation** 1b Cash tips City/town State/province Country ZIP/foreign code For calendar year Telephone number: 1c Treasury tipped 1d Overtime compensation Copy A occupation code PAYER'S TIN RECIPIENT'S TIN For 2 Payer made direct sales 3 Excess golden parachute **Internal Revenue** totaling \$5,000 or more of payments **Service Center** RECIPIENT'S name consumer products to recipient for resale \$ For filing information, Privacy Act, and Street address Apt. no. 4 Federal income tax 5 State tax withheld Paperwork Reduction withheld Act Notice, see the \$ City/town State/province Country ZIP/foreign code **General Instructions** for Certain 6 State/Payer's state no. 7 State income Information Returns. 2nd TIN not. Account number (see instructions) www.irs.gov/Form1099

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1099-NEC (Rev. 12-2026) Created 10/21/25 Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

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

Form **1099-NEC** (Rev. 12-2026)

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

# DRAFT — DO NOT FILE

Form **1099-NEC** (Rev. 12-2026)

(keep for your records)

### TREASURY/IRS AND OMB USE ONLY DRAFT CORRECTED (if checked) PAYER'S name 1a Nonemployee OMB No. 1545-0116 compensation Form 1099-NEC Nonemployee Street address Room/suite no. 1b Cash tips (Rev. December 2026) Compensation City/town State/province Country ZIP/foreign code For calendar year Copy B Telephone number: 1c Treasury tipped 1d Overtime compensation occupation code PAYER'S TIN RECIPIENT'S TIN For Recipient 2 Payer made direct sales 3 Excess golden parachute This is important tax totaling \$5,000 or more of payments RECIPIENT'S name information and is consumer products to being furnished to the recipient for resale \$ IRS. If you are required 4 Federal income tax to file a return, a Street address Apt. no. 5 State tax withheld negligence penalty or withheld other sanction may be \$ City/town State/province ZIP/foreign code Country imposed on you if this income is taxable and 6 State/Payer's state no. State income the IRS determines that Account number (see instructions) it has not been reported. \$

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

## TREASURY/IRS AND OMB USE ONLY DRAFT

## **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. This amount has been included in the amount reported in box 1a. Use the amount in box 1b when determining the qualified tip deduction on Part II of Schedule 1-A (Form 1040).

Box 1c. Shows Treasury Occupation Code for your tipped occupation.

**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 on 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 line 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 other 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 <a href="https://www.irs.gov/Form1099NEC">www.irs.gov/Form1099NEC</a>.

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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Department of the Treasury - Internal Revenue Service