Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at www.irs.gov/form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit www.IRS.gov/orderforms. Click on Employer and Information Returns, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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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. 1545-0116 2020	Nonemployee Compensation
					Form 1099-NEC	
			1 \$	Nonemployee compensa	tion	Copy A Foi
PAYER'S TIN	RECIPIENT'S TIN		2			Internal Revenue Service Center
						File with Form 1096
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City or town, state or province, count	try, and ZIP or foreign po	stal code	Ψ			Instructions for Certair Informatior Returns
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Form 1099-NEC

www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

(keep for your records)

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 may also 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 and/or nonqualified deferred compensation (NQDC). 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 must also 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 (on Schedule 1 (Form 1040 or 1040-SR); or on Form 1040-NR).

The amounts being reported as NQDC are includible in gross income for failure to meet the requirements under section 409A. This amount is also reported on Form 1099-MISC for additional tax calculation. See the Instructions for Forms 1040 and 1040-SR, or the Instructions for Form 1040-NR.

Box 2. Reserved.

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.

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PAYER'S name, street address, or foreign postal code, and telep		e, country, ZIP		OMB No. 1545-0116 2020 Form 1099-NEC	Nonemployee Compensation
			1 Nonemployee comp	ensation	Copy 2
PAYER'S TIN	RECIPIENT'S TIN		2		To be filed with recipient's state income tax return, when required.
RECIPIENT'S name			3		
Street address (including apt. no	D.)		4 Federal income tax w	ithheld	
City or town, state or province,	country, and ZIP or foreign po	ostal code	\$		
		FATCA filing requirement			
Account number (see instruction	s)		5 State tax withheld	6 State/Payer's state no.	7 State income
			9 \$		

Form 1099-NEC

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

		☐ VOID	☐ CORRE	CTED		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				OMB No. 1545-0116	Nonemployee Compensation	
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Form 1099-NEC			ļ	www.irs.gov/Form10	D99NEC Department of the Tre	 easurv - Internal Revenue Service

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 Forms 1099-MISC and 1099-NEC.

To order these instructions and additional forms, go to 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).