

NAME

STREET

CITY, ** *****

Instructions for filing **Forms 1099-NEC** and **1096**:

- 1 For each **Form 1099-NEC**, you should have the following copies:
 - a **Copy A** for the Internal Revenue Service (two different forms per page);
 - b **Copies B, C, and 1**;
(**Copy B** for the recipient);
(**Copy C** for your records);
(**Copy 1** for the state tax department, if required).
- 2 Include all pages of **Copy A** with **Form 1096** (do not staple), sign Form 1096, and mail to:
Internal Revenue Service Center
P.O. Box 149213
Austin, TX 78714-9213

no later than 01/31/2023 Do not send any payments with these forms.

IMPORTANT: Do not cut or separate Forms 1096 or 1099-NEC Copy A, even if a form is blank.

- 3 Give **Copy B** (in person or by mail) to the recipient(s) no later than 01/31/2023
- 4 Send **Copy 1** to your state tax agency, if required.
- 5 Keep **Copy C** along with any **Worksheets** printed for your records.

You might want to print an additional copy of **Form 1096** to keep for your records.

Keep these instructions for your records.

Form 1096 Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of U.S. Information Returns	OMB No. 1545-0108 2022
FILER'S name * Street address (including room or suite number) * City or town, state or province, country, and ZIP or foreign postal code * * *		
Name of person to contact *		Telephone number *
Email address		Fax number
For Official Use Only 		
1 Employer identification number *	2 Social security number	3 Total number of forms *
4 Federal income tax withheld * \$ 0.00		5 Total amount reported with this Form 1096 *
6 Enter an "X" in only one box below to indicate the type of form being filed.		
W-2G 32	1097-BTC 50	1098 81
1098-C 78	1098-E 84	1098-F 03
1098-Q 74	1098-T 83	1099-A 80
1099-B 79	1099-C 85	1099-CAP 73
1099-DIV 91	1099-G 86	1099-INT 92
1099-K 10	1099-LS 16	
1099-LTC 93	1099-MISC 95	1099-NEC 71
1099-OLD 96	1099-PATR 97	1099-Q 31
1099-QA 1A	1099-R 98	1099-S 75
1099-SA 94	1099-SB 43	3921 25
3922 26	5498 28	5498-ESA 72
5498-QA 2A	5498-SA 27	

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer(not folded).

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶ PRESIDENT

Date ▶

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/Form1096.

Reminder. The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRSs through the FIRE System. See Pub. 1220.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Caution: If you are required to file 250 or more information returns of any one type(excluding Form 1098-F), you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. The Taxpayer First Act of 2019, enacted July 1, 2019, authorised the Department of the Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax returns. If those regulations are issued and effective for 2022 tax returns required to be filed in 2023, we will post an article at www.irs.gov/Form1099 explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in these instructions. For more information, see part F in the 2022 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and TIN must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. File Form 1096 as follows.

With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2023.

With Form 1099-NEC, file by January 31, 2023.

With Forms 5498, file by May 31, 2023.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

**If your principal business,
office or agency, or legal
residence in the case of an
individual, is located in**

**Use the following
address**

Alabama, Arizona, Arkansas, Delaware,
Florida, Georgia, Kentucky, Maine,
Massachusetts, Mississippi, New
Hampshire, New Jersey, New Mexico,
New York, North Carolina, Ohio, Texas,
Vermont, Virginia

Internal Revenue Service
P.O. Box 149213
Austin, TX 78714-9213

Alaska, Colorado, Hawaii, Idaho, Illinois,
Indiana, Iowa, Kansas, Michigan,
Minnesota, Missouri, Montana, Nebraska,
Nevada, North Dakota, Oklahoma,
Oregon, South Carolina, South Dakota,
Tennessee, Utah, Washington, Wisconsin,
Wyoming

Internal Revenue Service Center
P.O. Box 219256
Kansas City, MO 64121-9256

California, Connecticut, District of
Columbia, Louisiana, Maryland,
Pennsylvania, Rhode Island,
West Virginia

Internal Revenue Service Center
1973 North Rulon White Blvd.
Ogden, UT 84201

If your legal residence or principal place of business is outside the
United States, file with the Internal Revenue Service Center, P.O.
Box 149213, Austin, TX 78714-9213.

Transmitting to the IRS. Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

Box 1 or 2. Enter your TIN in either box 1 or 2, not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2. Sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

Box 3. Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

Box 4. Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

Box 5. No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 6
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-F	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 9, 10 and 12
Form 1099-INT	Boxes 1, 3, 8, 10, 11 and 13
Form 1099-K	Box 1a
Form 1099-LS	Box 1
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 8, 9, 10, 11 and 14
Form 1099-NEC	Box 1
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-QA	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 1099-SB	Boxes 1 and 2
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-SA	Boxes 1 and 2
Form 5498-SA	Box 1

Corrected returns. For information about filing corrections, see the 2022 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

7171

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116

Form **1099-NEC**

(Rev. January 2022)

For calendar year

20 22

Nonemployee Compensation

PAYER'S TIN

RECIPIENT'S TIN

1 Nonemployee compensation

\$

*

RECIPIENT'S name

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐**3**

Street address (including apt. no.)

4 Federal income tax withheld

\$

City or town, state or province, country, and ZIP or foreign postal code

5 State tax withheld**6** State/Payer's state no.**7** State income

Account number (see instructions)

2nd TIN not ☐

\$

\$

\$

\$

Form **1099-NEC**

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

7171

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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

Form **1099-NEC**

(Rev. January 2022)

For calendar year

20 22

Nonemployee Compensation

PAYER'S TIN

RECIPIENT'S TIN

1 Nonemployee compensation

\$

*

RECIPIENT'S name

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐**3**

Street address (including apt. no.)

4 Federal income tax withheld

\$

City or town, state or province, country, and ZIP or foreign postal code

5 State tax withheld**6** State/Payer's state no.**7** State income

Account number (see instructions)

2nd TIN not ☐

\$

\$

\$

\$

Form **1099-NEC**

FDWA2001 09/12/22

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

7171

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116

Form **1099-NEC**

(Rev. January 2022)

For calendar year

20 22

Nonemployee Compensation

PAYER'S TIN

RECIPIENT'S TIN

1 Nonemployee compensation

\$

*

RECIPIENT'S name

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale ☐**3**

Street address (including apt. no.)

4 Federal income tax withheld

\$

City or town, state or province, country, and ZIP or foreign postal code

5 State tax withheld**6** State/Payer's state no.**7** State income

Account number (see instructions)

2nd TIN not ☐

\$

\$

\$

\$

Form **1099-NEC**

FDWA2001 09/12/22

www.irs.gov/Form1099NEC

Department of the Treasury — Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

*

STREET

CITY

** *****

TELEPHONE

OWNER

OMB No. 1545-0116

Form **1099-NEC**

(Rev. January 2022)

For calendar year

20 22

FDEA2002 09/20/22

Nonemployee Compensation

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.

PAYER'S TIN *		RECIPIENT'S TIN *	1 Nonemployee compensation \$ *	
RECIPIENT'S name *		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.) *		3		
City or town, state or province, country, and 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**

(keep for your records)

www.irs.gov/Form1099NEC

Department of the Treasury — Internal Revenue Service

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 tax.

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 1. Shows 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).

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. Reserved for future use.

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.

[illegible]

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116

Form **1099-NEC**

(Rev. January 2022)

For calender year

20 22

FDEA2002 09/20/22

Nonemployee Compensation

PAYER'S TIN

RECIPIENT'S TIN

1 Nonemployee compensation

\$

*

RECIPIENT'S name

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale

3

Street address (including apt. no.)

*|

City or town, state or province, country, and 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

www.irs.gov/Form1099NEC

Department of the Treasury — Internal Revenue Service

Copy 1
For State Tax
Department

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. * * *		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 22		Nonemployee Compensation
** *		FDEA2002 09/20/22		
PAYER'S TIN *	RECIPIENT'S TIN *	1 Nonemployee compensation \$ *		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
RECIPIENT'S name *		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.) *		3		
City or town, state or province, country, and ZIP or foreign postal code *		4 Federal income tax withheld \$		
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

To complete Form 1099-NEC, use:

- To order these instructions and additional forms, go to www.irs.gov/EmployerForms

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing and furnishing extensions, see the current General Instructions for Certain Information Returns.

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 hearing or speech disability with access to TTY/TTD equipment can call 304-579-4827 (not toll free).