

1099-MISC/NEC Roadmap

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Form 1096. See page references for additional information.

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Form 1096	Annual Summary and Transmittal of U.S. Information Returns	OMB No. 1545-0108
Department of the Treasury Internal Revenue Service		2022
FILER'S name	<div style="border: 1px solid black; padding: 5px; display: inline-block; width: 80%;">Use Form 1096 to transmit Forms 1099-MISC and 1099-NEC to the IRS. Form 1096 is also used to transmit many other information returns. Use a separate Form 1096 for each type of form submitted.</div> <div style="border: 1px solid black; padding: 5px; display: inline-block; width: 15%; margin-left: 10px;">See <i>Filing Returns With the IRS</i>, Chapter 2, page 15.</div>	
Street address (if different from FILER'S name)	<div style="border: 1px solid black; padding: 5px; display: inline-block; width: 30%;">Reports the total number of forms being transmitted.</div> <div style="border: 1px solid black; padding: 5px; display: inline-block; width: 60%; text-align: center;"> <p>For Official Use Only</p> </div>	
City or town, state or province, country, and ZIP or foreign postal code	Name of person to contact	Telephone number
Email address	Fax number	
1 Employer identification number	2 Social security number	3 Total number of forms
4 Federal income tax withheld		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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-C 78	1098-E 84	1098-F 03
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-Q 74	1098-T 83	1099-A 80
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-B 79	1099-C 85	1099-CAP 73
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-DIV 91	1099-G 86	1099-INT 92
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-K 10	1099-LS 16	
<input type="checkbox"/>	<input type="checkbox"/>	
1099-LTC 93	1099-MISC 95	1099-NEC 71
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-OID 96	1099-PATR 97	1099-Q 31
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-QA 1A	1099-R 98	1099-S 75
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-SA 94	1099-SB 43	3921 25
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3922 26	5498 28	5498-ESA 72
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5498-QA 2A	5498-SA 27	
<input type="checkbox"/>	<input type="checkbox"/>	

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).

Box 3 Total number of forms. Enter the total number of forms being transmitted with the Form 1096. Do not include blank or voided forms or the Form 1096 in the total. Enter the number of correctly completed forms, not the number of pages, being transmitted.

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

Box 5 Total amount reported with this Form 1096. For the forms below, enter the total of the amounts from the specific boxes identified for each form.

Form	Box	Form	Box
1099-MISC	1, 2, 3, 5, 6, 8, 9, 10, 11, and 13	1099-R	1
1099-NEC	1	1099-S	2
1099-INT	1, 3, 8, 10, 11, and 13	1099-C	2
1099-DIV	1a, 2a, 3, 9, 10, and 12	1098	1 and 6

Box 6 The box checked indicates the type of form being transmitted with the Form 1096.

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$ page 26	OMB No. 1545-0115 Form 1099-MISC (Rev. January 2022) For calendar year 20 22
PAYER'S TIN RECIPIENT'S TIN		2 Royalties \$ page 27	Miscellaneous Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		3 Other income \$ page 27	
RECIPIENT'S name page 19		4 Federal income tax withheld \$ page 27	File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Street address (including apt. no.)		5 Fishing boat proceeds \$ page 27	
City or town, state or province, country, and ZIP or foreign postal code		6 Medical and health care payments \$ page 27	
Account number (see instructions)		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
		8 Substitute payments in lieu of dividends or interest \$ page 27	
13 FATCA filing requirement <input type="checkbox"/>		9 Crop insurance proceeds \$ page 27	
2nd TIN not. <input type="checkbox"/>		10 Gross proceeds paid to an attorney \$ page 28	
16 State tax withheld \$ \$		11 Fish purchased for resale \$ page 28	
		12 Section 409A deferrals \$ page 28	
17 State/Payer's state no. \$ \$		14 Excess golden parachute payments \$ page 28	
		15 Nonqualified deferred compensation \$ page 28	
18 State income \$ \$			

Form **1099-MISC** (Rev. 1-2022) Cat. No. 14425J www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service
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Other income of \$600 or more.



Box 1 Rents. Report amounts of \$600 or more for all types of rents, such as real estate rentals for office space, machine rentals, and pasture rentals.

- Box 2 Royalties.** Report gross royalty payments of \$10 or more. Report royalties from:
- Oil, gas, or other mineral properties before reduction for severance and other taxes that may have been withheld and paid.
 - Intangible property such as patents, copyrights, trade names, and trademarks.
 - A publisher directly to an author or literary agent (before reduction for fees, commissions, or expenses), unless the agent is a corporation.

Box 3 Other income. Report other income of \$600 or more required to be reported on Form 1099-MISC that is not reportable in one of the other boxes on the form. This includes prizes and awards that are not for services performed.

- Report payments of \$600 or more in rents.
- Report payments of \$10 or more in gross royalties.
- Report payment information to the IRS and person or business that received the payment.

Box 4 Federal income tax withheld. Report backup withholding for individuals who have not provided their taxpayer identification number (TIN).

Box 5 Fishing boat proceeds. Report an individual's share of all proceeds from the sale of a catch or the FMV of a distribution in kind to each crew member of fishing boats with normally fewer than 10 crew members. This includes cash payments of up to \$100 per trip that are contingent on a minimum catch and are paid solely for additional duties for which additional cash payments are traditional in the industry.

Box 6 Medical and health care payments. Report payments of \$600 or more made to each physician or other supplier or provider of medical or health care services. This includes payments made by medical and health care insurers under health, accident, and sickness insurance programs.

Box 7 Payer made direct sales of \$5,000 or more of consumer products to recipient for resale. Check-box indicates sales of \$5,000 or more to a person on a buy-sell, deposit-commission, or other commission basis for resale anywhere other than in a permanent retail establishment.

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7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Form 1099-NEC (Rev. January 2022)	
page 20		For calendar year 20 22	
Nonemployee compensation of \$600 or more.		Nonemployee Compensation	
PAYER'S TIN	RECIPIENT'S TIN	Copy A	
RECIPIENT'S name		For Internal Revenue Service Center	
page 19		File with Form 1096.	
Street address (including apt. no.)		For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.	
City or town, state or province, country, and ZIP or foreign postal code		1 Nonemployee compensation	
page 29		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
Account number (see instructions)		3	
2nd TIN not:	<input type="checkbox"/>	4 Federal income tax withheld	
page 29		5 State tax withheld	
page 29		6 State/Payer's state no.	
page 29		7 State income	
Form 1099-NEC (Rev. 1-2022) 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	

Box 1 Nonemployee compensation. Report nonemployee compensation of \$600 or more. Include fees, commissions, prizes, and awards for services performed as a nonemployee, other forms of compensation for services performed for your trade or business by an individual who is not your employee, and fish purchased for cash. Include oil and gas payments for a working interest, whether or not services are performed. Also include expenses incurred for the use of an entertainment facility that you treat as compensation to a nonemployee. Federal executive agencies that make payments to vendors for services, including payments to corporations, must report the payments in this box.

Box 2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale. Checkbox indicates total sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other commission basis for resale anywhere other than a permanent retail establishment.

Box 4 Federal income tax withheld. Report backup withholding for individuals who have not provided their taxpayer identification number (TIN).

Boxes 5-7 State information. These boxes are provided for your convenience only and need not be completed for the IRS. Use the state information boxes to report payment for up to two states.

Report payments of \$600 or more in nonemployee compensation.

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Box 8 Substitute payments in lieu of dividends or interest. Report aggregate payments of at least \$10 received by a broker for a customer in lieu of dividends or tax-exempt interest as a result of a loan of a customer's securities.

Box 9 Crop insurance proceeds. Report crop insurance proceeds of \$600 or more paid to farmers by insurance companies unless the farmer has informed the insurance company that expenses have been capitalized.

Box 10 Gross proceeds paid to an attorney. Report gross proceeds of \$600 or more paid to an attorney in connection with legal services (regardless of whether the services are performed for the payer).

Box 11 Fish purchased for resale. If you are in the trade or business of purchasing fish for resale, report total cash payments of \$600 or more paid during the year to any person who is engaged in the trade or business of catching fish.

continued on next page

Example: Z Builders is a contractor that subcontracts drywall work to Ronald Green, a sole proprietor who does business as Y Drywall. During the year, Z Builders pays Mr. Green \$5,500. Z Builders must file Form 1099-NEC because they paid Mr. Green \$600 or more in the course of their trade or business, and Mr. Green is not a corporation.

Do Not Staple 6969		Annual Summary and Transmittal of U.S. Information Returns			OMB No. 1545-0108											
Form 1096					2022											
Department of the Treasury Internal Revenue Service																
FILER'S name Z Builders																
Street address (including room or suite number) 123 Maple Avenue																
City or town, state or province, country, and ZIP or foreign postal code Oaktown, AL 00000																
Name of person to contact John Z			Telephone number 555-555-1212		For Official Use Only <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>											
Email address			Fax number													
1 Employer identification number 10-9999999	2 Social security number	3 Total number of forms 1	4 Federal income tax withheld \$	5 Total amount reported with this Form 1096 \$ 5500.00												
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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 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-OA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212		Form 1099-NEC (Rev. January 2022) For calendar year 20 22	
PAYER'S TIN 10-9999999	RECIPIENT'S TIN 123-00-6789	1 Nonemployee compensation \$ 5500.00	
RECIPIENT'S name Ronald Green dba/ Y Drywall			
Street address (including apt. no.) 456 Flower Lane		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Oaktown, AL 00000		3	
Account number (see instructions)		4 Federal income tax withheld \$	
2nd TIN not <input type="checkbox"/>		5 State tax withheld	
Form 1099-NEC (Rev. 1-2022) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service		6 State/Payer's state no.	
Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page		7 State income \$	

- Report on Form 1099-NEC only when payments are made in the course of your trade or business.
- You are engaged in a trade or business if you operate for profit or gain.
- Nonprofit organizations are considered to be engaged in a trade or business.
- Personal payments are not reportable.

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Box 12 Section 409A deferrals. This box does not have to be completed. If you complete this box, enter the total amount deferred during the year of at least \$600 for the nonemployee under all nonqualified plans. The deferrals for the year include earnings for the current year and prior year deferrals.

Box 14 Excess golden parachute payments. Report the amount of the excess of any golden parachute payment over the base amount (the average annual compensation for services includible in the individual's gross income of the most recent five tax years).

Box 15 Nonqualified deferred compensation. Enter all amounts deferred (including earnings on amounts deferred) that are includible in income because the nonqualified deferred compensation (NQDC) plan fails to satisfy the requirements of IRC section 409A. Do not

include amounts properly reported on a Form 1099-MISC, corrected Form 1099-MISC, Form W-2, or Form W-2c for a prior year. Also, do not include amounts that are considered to be subject to a substantial risk of forfeiture.

Boxes 16–18 State information. These boxes may be used by payers who participate in the combined Federal/State Filing Program and/or who are required to file paper copies of this form with a state tax department. They are provided for your convenience only and need not be completed for the IRS.