

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\_\_

**Nonemployee Compensation**

PAYER'S TIN RECIPIENT'S TIN

1 Nonemployee compensation \$

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** (Rev. 1-2022) 41-0852411 www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service  
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Form **1099-NEC** (Rev. 1-2022) NECLMA 41-0852411 NECS110 www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

DETACH BEFORE MAILING  
MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

DETACH BEFORE MAILING  
MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

Transmittal of returns

OMB No. 1545-0108  
**2022**

**For Official Use Only**

4 Federal income tax withheld \$ 5 Total amount reported with this Form 1096 \$

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"/>
1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DETACH BEFORE MAILING  
MANUFACTURED ON OCR LASER BOND PAPER USING HEAT RESISTANT INKS

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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](http://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.

**For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2022 General Instructions for Certain Information Returns.**

**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

**Photocopies are not acceptable.**

**File to the IRS in a flat mailer (not folded).**

and, to the best of my knowledge and belief, they are true, correct,

**Date**

filer's name, address (including room, suite, or other unit and taxpayer identification number (TIN) in the spaces on the form. The name, address, and TIN of the filer on this be the same as those you enter in the upper left area of 7, 1098, 1099, 3921, 3922, 5498, or W-2G.

File Form 1096 as follows.

ms 1097, 1098, 1099, 3921, 3922, or W-2G, file by 8, 2023.

ms 1099-NEC, file by January 31, 2023.

ms 5498, file by May 31, 2023.

**File**

information returns filed on paper with Form 1096 to the