

# IRS FORM 1099-NEC — NONEMPLOYEE COMPENSATION

Tax Year: 2025 Preparation Date: Filing Method: Electronic Iris

## Form 1099-NEC — Nonemployee Compensation (Tax Year 2025)

This information return is prepared pursuant to Internal Revenue Code §6041A and the instructions to IRS Form 1099-NEC for the 2025 tax year. It reports payments made by the Payer identified below to the Recipient identified below during the 2025 calendar year.

### 1. Payer Information

- **Payer's name:** [PAYER S LEGAL NAME]
- **Address:** [PAYER S STREET ADDRESS]
- **City, state, ZIP:** [PAYER S CITY STATE ZIP]
- **Telephone:** [PAYER S TELEPHONE NUMBER]
- **Payer's TIN:** [PAYER S TIN EIN OR SSN]
- **Entity type:** Corporation
- **State of principal business:** [STATE]

### 2. Recipient Information

- **Recipient's name:** [RECIPIENT S FULL LEGAL NAME]
- **Address:** [RECIPIENT S STREET ADDRESS]
- **City, state, ZIP:** [RECIPIENT S CITY STATE ZIP]
- **Recipient's TIN:** *(not provided — see backup withholding notice below)*

### 3. Reported Amounts

| Box | Description | Amount | |---|---|---| | **1** | Nonemployee compensation | **\$0.00** | | **2** | Payer made direct sales totaling \$5,000+ of consumer products to recipient for resale |  Not checked | | **4** | Federal income tax withheld (backup withholding) | **\$0.00** |

#### Sub-\$600 Threshold Notice

The Box 1 amount is less than \$600 and no backup withholding has been applied. Under IRC §6041A, a 1099-NEC is generally **not required** for services payments below \$600 per payee per tax year unless

federal income tax was withheld. Please confirm whether this filing is required before submitting. If withholding was applied, complete Box 4; otherwise this filing may be omitted.

#### 4. State Information (Boxes 5–7)

No state income tax was withheld from payments to the Recipient. Boxes 5, 6, and 7 are left blank on the federal Form 1099-NEC.

#### 5. Federal Compliance Notices

##### Deadlines (Tax Year 2025)

- **Furnish Copy B to Recipient:** the statutory deadline under IRC §6722 (January 31 of the year following the tax year, or the next business day if a weekend/holiday).
- **File with IRS (paper or electronic):** the statutory deadline under IRC §6071(c) (same January 31 date as the Recipient-furnishing deadline for Form 1099-NEC — Form 1099-NEC does not get the extended March/April filing window that applies to most other 1099 types).
- **Corrected 1099-NEC:** as soon as error is discovered; IRS Publication 1220 two-transaction procedure may apply to electronic filers.
- **Filing-extension request:** Form 8809 may be used to request a 30-day extension to file with the IRS, but **no automatic extension** is available for Form 1099-NEC — the extension is granted only in limited hardship circumstances.

Penalty tiers under IRC §§6721, 6722 (inflation-adjusted; confirm current year figures with IRS):

- Filed within 30 days of deadline: tier-1 penalty per form
- Filed 31 days late through August 1: tier-2 penalty per form
- Filed after August 1 or not filed: tier-3 penalty per form
- Intentional disregard: highest penalty per form, **no annual cap**

Separate §6721 (IRS filing) and §6722 (Recipient furnishing) penalties may stack for the same failure.

##### Required W-9 Collection

Under Treas. Reg. §31.3406(h)-3, the Payer must request Form W-9 from each Recipient before or at the time of first payment. The Payer has confirmed a completed Form W-9 is on file for this Recipient. Payers are encouraged to use the IRS **TIN Matching program** (via e-Services) to validate Recipient name/TIN combinations before filing, which provides a defense to §6721 penalties for incorrect TINs.

## 6. Worker Classification

## 7. Copy Distribution

| Copy | Distribution | |---|---| | **Copy A** (red) | Filed with IRS — paper submission requires official scannable red form and accompanying Form 1096; electronic filers submit via IRIS || **Copy 1** | Filed with Recipient's state tax department (where required) || **Copy B** | Furnished to the Recipient by the statutory deadline || **Copy 2** | Provided to the Recipient for filing with the Recipient's state income tax return || **Copy C** | Retained by the Payer for its records (minimum 4-year retention recommended under IRC §6501 assessment period) |

## 8. Certification

Under penalties of perjury, the Payer certifies that the information set forth in this Form 1099-NEC is true, correct, and complete to the best of the Payer's knowledge, and that the Payer has collected a Form W-9 from the Recipient (or, in the case of a foreign Recipient, an appropriate Form W-8), or has applied backup withholding as required by IRC §3406.

## Signatures

### Payer / Authorized Representative

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

### Preparer (if not Payer)

\_\_\_\_\_  
PRINTED NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

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