Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

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, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

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

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PAYER'S name			1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year ____	**Miscellaneous Information**
Street address		Room or suite no.	2 Royalties $		
City or town		Telephone number	3 Other income $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
State or province	Country	ZIP or foreign postal code			
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name			7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.
Street address		Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town			11 Fish purchased for resale $	12 Section 409A deferrals $	
State or province	Country	ZIP or foreign postal code	13a Cash tips $	13b TTOC	
		FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $	*www.irs.gov/Form1099*
Account number (see instructions)		2nd TIN not. ☐	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

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PAYER'S name			1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year _____	**Miscellaneous Information**
Street address		Room or suite no.	2 Royalties $		
City or town		Telephone number	3 Other income $	4 Federal income tax withheld $	**Copy 1 For State Tax Department**
State or province	Country	ZIP or foreign postal code			
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name			7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	
Street address		Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town			11 Fish purchased for resale $	12 Section 409A deferrals $	
State or province	Country	ZIP or foreign postal code	13a Cash tips $	13b TTOC	
		FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $	
Account number (see instructions)			16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

☐ CORRECTED (if checked)

PAYER'S name			1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year ____	**Miscellaneous Information**
Street address		Room or suite no.	2 Royalties $		
City or town		Telephone number	3 Other income $	4 Federal income tax withheld $	**Copy B For Recipient**
State or province	Country	ZIP or foreign postal code			
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name			7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	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.
Street address		Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
City or town			11 Fish purchased for resale $	12 Section 409A deferrals $	
State or province	Country	ZIP or foreign postal code	13a Cash tips $	13b TTOC	
		FATCA filing requirement ☐	14 Overtime compensation $	15 Nonqualified deferred compensation $	
Account number (see instructions)			16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer 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.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate lines of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

Box 2. Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. If checked, consumer products totaling $5,000 or more were sold to you for resale on a buy-sell, a deposit-commission, or another basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040).

Box 9. Report this amount on Schedule F (Form 1040).

Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 11. Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.

Box 12. May show current-year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current- and prior-year deferrals.

Box 13a. Shows the total amount of cash tips. "Cash tips" include tips received in cash or charged. This amount has been included in the amount reported in box 3. Use the amount in box 13a when determining the qualified tip deduction in Part II of Schedule 1-A (Form 1040).

Box 13b. Shows up to two Treasury Tipped Occupation Code(s) (TTOC) for your tipped occupation(s). Use this code(s) in determining the deduction for qualified tips in Part II of Schedule 1-A (Form 1040). If the occupation code 000 is used, **and no other code is included in box 13b**, your cash tips are not qualified tips; do not use the amount reported in box 13a for the deduction for qualified tips.

Box 14. Shows the total amount of qualified overtime compensation. This amount has been included in the amount reported in box 3. Use the amount in box 14 when determining the qualified overtime compensation deduction in Part III of Schedule 1-A (Form 1040).

Box 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

Boxes 16–18. Show state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099MISC*.

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.

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PAYER'S name			1 Rents $	OMB No. 1545-0115 Form **1099-MISC** (Rev. December 2026) For calendar year ____	**Miscellaneous Information**
Street address		Room or suite no.	2 Royalties $		
City or town		Telephone number	3 Other income $	4 Federal income tax withheld $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
State or province	Country	ZIP or foreign postal code			
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name			7 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	8 Substitute payments in lieu of dividends or interest $	
Street address		Apt. no.	9 Crop insurance proceeds $	10 Gross proceeds paid to an attorney $	
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