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CONTRACTOR LIST AND W-9 LOG

BUSINESS (PAYER) | PAYER EIN | TAX YEAR | MAINTAINED BY

Contractor (legal name on W-9)	Business / DBA	Entity type	TIN type / last 4	W-9 received	Mailing address for 1099	Paid by (check / ACH / card)	Service	1099 req.?
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A 1099-NEC is generally required for payments at or above the annual threshold ($2,000 for payments made in 2026 and later, indexed for inflation after 2026; $600 for 2025 and earlier) for services to an individual, sole proprietor, partnership or LLC taxed as one of those; not for corporations (except attorneys and medical providers), and not for amounts paid by credit card, debit card or third-party payment app, which the processor reports on Form 1099-K. Collect the W-9 before the first payment; if a contractor refuses to provide a TIN, you must withhold 24% backup withholding.