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YEAR-END 1099-NEC SUMMARY

BUSINESS (PAYER)	PAYER EIN	TAX YEAR	REPORTING THRESHOLD	FILING DEADLINE

Contractor	Total paid	Less card/app	Less reimb.	1099-NEC box 1	At / over?	W-9	Issued	Date sent
						☐	☐	
						☐	☐	
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						☐	☐	
						☐	☐	
Totals								

JANUARY CHECKLIST

- ☐ W-9 on file for every contractor with a 1 in the at/over column
- ☐ Card / app payments excluded (processor files 1099-K)
- ☐ Corporations excluded, except attorneys and medical providers
- ☐ Copy B sent to each contractor by January 31
- ☐ Copy A filed with the IRS by January 31 (e-file if 10+ returns)
- ☐ State filing requirement checked (varies by state)
- ☐ Form 1096 transmittal filed if paper filing
- ☐ Copies retained for 4 years

The at/over column shows 1 when the box 1 amount is at or above the threshold entered at the top ($2,000 for payments made in 2026 and later, $600 for 2025 and earlier). Check amounts close to the line by hand. Payments to attorneys for legal services go in 1099-NEC box 1 regardless of entity type; gross proceeds paid to attorneys (settlements) go on 1099-MISC box 10. Rent paid to an individual goes on 1099-MISC box 1, not NEC.