

The completed Form 1099-NEC illustrates the following example. Z Builders is a contractor that subcontracts drywall work to Ronald Green, a sole proprietor who does business as Y Drywall. During the year, Z Builders pays Mr. Green \$5,500. Z Builders must file Form 1099-NEC because they paid Mr. Green \$600.00 or more in the course of their trade or business, and Mr. Green is not a corporation.

7171

☐ VOID

☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212		OMB No. 1545-0116  <b>2020</b>		<b>Nonemployee Compensation</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2020 General Instructions for Certain Information Returns.</b>			
PAYER'S TIN  10-9999999		<div style="background-color: orange; color: white; padding: 10px; text-align: center;"> <h1>Form 1099-NEC</h1> <h2>New Beginning</h2> <h2>Tax Year 2020</h2> </div>					
RECIPIENT'S name Ronald Green dba/ Y Drywall							
Street address (including apt. no.) 456 Flower Lane							
City or town, state or province, country, and ZIP or foreign postal code Oaktown, AL 00000		FATCA filing requirement <input type="checkbox"/>					
Account number (see instructions)				2nd TIN not. <input type="checkbox"/>		5 State tax withheld \$ \$	
				6 State/Payer's state no.		7 State income \$ \$	

Form **1099-NEC**

Cat. No. 72500N

[www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

Department of the Treasury - Internal Revenue Service