

1099-NEC Form – How to Prepare and File (for payments to speakers and other individuals)

A 1099-NEC (Nonemployee Compensation) form must be filed by a chapter if the chapter paid a non-employee \$600 or more in the calendar tax year (not fiscal year). A non-employee is any entity that is not a corporation, such as an individual or Limited Liability Company (LLC). A non-employee type of payment for a chapter will typically be a speaker fee. Form 1099-NEC must be filed with the IRS and supplied to taxpayers by its **January 31** due date.

To pay either an individual or institution/company, you'll need them to fill out a W-9 and return it to you. A W-9 form provides information needed to later complete the 1099-NEC as well as help identify the payees that will later need to receive the 1099-NEC. A blank [IRS Form W-9 and a sample of a completed form](#) are available in the Leaders Toolkit.

The CUPA-HR national office uses the website efilemyforms.com to electronically file our annual 1099-NEC forms, but there are many available options. If you choose to use a tax filing software, an account will need to be created with the software's website and should be set up before time to meet the filing deadline. Keep in mind that any new account that is set up should be done in a manner that can easily be handed off to the next person holding the board position that will handle the 1099 filings.