

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NATIONAL INSTITUTES OF HEALTH 6701 Rockledge Drive Room 300, MSC 7784 Bethesda, MD 20892-7784		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 22	
1. (301) 402-5130 PAYER'S TIN 52-0858115	RECIPIENT'S TIN XXXXX0932	1 Nonemployee compensation \$ 800.00	
RECIPIENT'S name MATTHEW RAMSEY 26 LINK LANE RICHMOND, RI 02892		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/> 3 <input type="checkbox"/> 4 Federal income tax withheld \$	
Account number (see instructions) MA-NE-000019675		5 State tax withheld \$	6 State/Payer's state no. \$
Form 1099-NEC (Rev. 1-2022)		7 State income \$	

www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

Instructions for Recipient - 1099-NEC (2022)

You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax.

If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779, Independent Contractor or Employee.

If you are not an employee but the amount in box 1 is not self-employment (SE) income (for example, it is income from a sporadic activity or a hobby).

Note: If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate line of their tax returns.
 Box 2. If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

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 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.