

# Nonemployee Compensation 1099NEC-2026-WRK-03

Tern Client Services, fictional 1099-NEC shaped slip for parser testing

|                                 |                                                                                                   |
|---------------------------------|---------------------------------------------------------------------------------------------------|
| Form                            | Nonemployee compensation, 1099-NEC shaped                                                         |
| Tax year                        | 2026                                                                                              |
| Slip reference                  | 1099NEC-2026-WRK-03                                                                               |
| Payer                           | Tern Client Services, Unit 4, Tern Client Services Building, 40 Example Way, Sample City, ZZ4 0ZZ |
| Payer identification number     | 00-0000001                                                                                        |
| Recipient                       | Sample specialist 3 (WRK-03)                                                                      |
| Recipient identification number | 00-0000003                                                                                        |
| Recipient address               | Suite 3, Sample Specialist Building, 13 Example Way, Sample City, ZZ3 3ZZ                         |
| Certificate on file             | W9-WRK-03                                                                                         |

Fictional tax document generated for file-parsing tests. It is not a filing, not tax advice, and every identification number uses a reserved prefix that cannot belong to a real person or business.

## Boxes

| Box | Description                 | Amount USD |
|-----|-----------------------------|------------|
| 1   | Nonemployee compensation    | 1920.00    |
| 4   | Federal income tax withheld | 0.00       |
| 5   | State tax withheld          | 0.00       |
| 6   | State identification number |            |
| 7   | State income                | 1920.00    |

## How box 1 is built

32 hours were recorded against the assigned statement of work at 60.00 USD per hour under contractor agreement CTR-2026-03, which is 1,920.00 USD. The client was billed for the same hours at 100.00 USD, which is a different and larger number and is not what this box reports.

## Withholding

No backup withholding applies because a valid payee certification is on file, so boxes 4 and 5 are zero and box 6 is empty rather than zero.