

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. TopstepFunded LLC 141 West Jackson Boulevard Suite 4240  Chicago IL 60604 US 18884071611		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. January 2024) For calendar year 2023		<b>Nonemployee Compensation</b>  <b>Copy B For Recipient</b>  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
PAYERS TIN 271427646	RECIPIENTS TIN XXX-XX-0842	1 Nonemployee compensation <b>\$ 5950.21</b>		
RECIPIENT'S name, street address(including apt. no.), City or town, state or province, country, and ZIP or foreign postal code Joy Mowar 2750 Old Saint Augustine Road Apt D39  Tallahassee FL 32301 US		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>  3.  4 Federal income tax withheld <b>\$ 0.00</b>		
Account number (see instructions) 690928		5 State tax withheld \$ 0.00	6 State/Payer's state no.  \$ 0.00	

Form **1099-NEC** (Rev. 1-2024)

www.tax1099.com -IRS Approved e File Provider

www.irs.gov/Form1099NEC

**Instructions for Recipient**

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 selfemployment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other income" line (on Schedule 1 (Form 1040)).

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

**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).

**Box 3.** Reserved for future use.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Boxes 5-7.** State income tax withheld reporting boxes.

**Future developments.** For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC)

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options

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		4 Federal income tax withheld <b>\$ 0.00</b>		
Account number (see instructions) 690928		5 State tax withheld <b>\$ 0.00</b>	6 State/Payer's state no.	7 State income <b>\$ 0.00</b>
		<b>\$ 0.00</b>		<b>\$ 0.00</b>

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		4 Federal income tax withheld <b>\$ 0.00</b>		
Account number (see instructions) 690928		5 State tax withheld <b>\$ 0.00</b>	6 State/Payer's state no.	7 State income <b>\$ 0.00</b>
		<b>\$ 0.00</b>		<b>\$ 0.00</b>

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PAYERS TIN 271427646	RECIPIENTS TIN XXX-XX-0842	1 Nonemployee compensation <b>\$ 5950.21</b>		<b>Copy C For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>	
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Account number (see instructions) 690928	2nd TIN not <input type="checkbox"/>	5 State tax withheld <b>\$ 0.00</b>	6 State/Payer's state no.	7 State income <b>\$ 0.00</b>	
		\$ 0.00		<b>\$ 0.00</b>	

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**Instructions for Payer**

To complete Form 1099-NEC, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Forms 1099-MISC and 1099-NEC. To order these instructions and additional forms, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms)

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1099-NEC, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.