

## Consent to Electronic Delivery of Forms 1099-NEC – Nonemployee Compensation

Name of Payer: \_\_\_\_\_.

Dear : \_\_\_\_\_.

Publication 1179 of the Internal Revenue Service requires a Payer to receive affirmative consent from recipients in order to deliver Forms 1099-NEC electronically. This correspondence will provide you with disclosures required under IRS requirements. If after reading the disclosures below you choose to have your 1099-NEC delivered electronically, please return this consent form.

1) Name of Recipient: \_\_\_\_\_.

2) Consent to electronic delivery: Yes (check the box indicating your consent)

### IMPORTANT DISCLOSURE INFORMATION

1) If you do not consent to electronic delivery, you will receive a paper 1099-NEC in the mail, which will be delivered to the address that we currently have on file.

2) Your consent to electronic delivery will apply to all future 1099-NECs unless consent is withdrawn by you (see point 4 below).

3) If for any reason you would like a paper copy of your 1099-NEC after you have consented to electronic delivery, you may submit a request via e-mail (see #10 below) or send a written request to (see #11 below). Requesting a paper copy of your 1099-NEC will not be treated as a withdrawal of consent.

4) If you would like to withdraw your consent to electronic delivery, you may submit a notice via e-mail (see #10 below) or send a written request to (see #11 below). Your consent is considered withdrawn on the date the Payer receives your written request to withdraw consent. The Payer will confirm the withdrawal and its effective date in writing. A withdrawal of consent does not apply to a 1099-NEC that was e-mailed to you in accordance with IRS Requirements before the effective date of the withdrawal of consent.

5) The Payer will cease providing Forms 1099-NEC to you electronically if you provide a notice to withdraw consent, if you are no longer a Recipient or if regulations change to prohibit the form of delivery.

6) If you need to update your contact information that we have on file, e-mail the update to (see #10 below).

7) We will notify you if there are any changes to the contact information of the Payer.

8) You will need a computer, printer and Adobe Acrobat software to access, print and retain your 1099-NEC.

9) Your 1099-NEC may be required to be printed and attached to a federal, state or local income tax return.

10) Contact email: \_\_\_\_\_.

11) Contact address: \_\_\_\_\_.

Recipient's signature:

\_\_\_\_\_

Date: \_\_\_\_\_