

7371  VOID  CORRECTED

OMB No. 1545-0047

2021

Form 1099-NEC

**Nonemployee Compensation**

Copy A  
For Internal Revenue Service Center  
File with Form 1096

Copy B  
For Recipient  
This recipient should prepare Form 1041 or other appropriate form to report the amount shown on this form to the IRS.

Copy C  
For Recipient and Payment Recipient  
For Recipient and Payment Recipient  
File with Form 1096

Department of the Treasury Internal Revenue Service

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**Transmission of Returns**

For Official Use Only

Department of the Treasury Internal Revenue Service

**Where to File**  
Send all information returns (other than Form 1099) to the IRS.

If your principal business office or agency or major work site is the same as all individual's residence:

Atlanta, Georgia, Atlanta, Georgia  
Cincinnati, Ohio  
Dallas, Texas  
Denver, Colorado  
Detroit, Michigan  
Houston, Texas  
Los Angeles, California  
Miami, Florida  
Memphis, Tennessee  
New York, New York  
Philadelphia, Pennsylvania  
Portland, Oregon  
San Francisco, California  
Seattle, Washington  
Tampa, Florida  
Washington, D.C.

Internal Revenue Service  
Austin, Texas  
Boston, Massachusetts  
Chicago, Illinois  
Columbus, Ohio  
Dallas, Texas  
Denver, Colorado  
Detroit, Michigan  
Houston, Texas  
Los Angeles, California  
Miami, Florida  
Memphis, Tennessee  
New York, New York  
Philadelphia, Pennsylvania  
Portland, Oregon  
San Francisco, California  
Seattle, Washington  
Tampa, Florida  
Washington, D.C.