amazon

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AMAZON.COM, INC.
PO BOX 80683
SEATTLE, WA 98108-0683

IRVIN JOHAN MANZANILLA ROJAS
6879 LAKESIDE RD, FLOOR 2
ONTARIO, NY 14519

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			
AMAZON.COM, INC. PO BOX 80683 SEATTLE, WA 98108-0683 1-425-697-9440		OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year 20 25	**Nonemployee Compensation**
PAYER'S TIN 91-1646860	RECIPIENT'S TIN XXX-XX-2526	**1** Nonemployee compensation $ 4,220.50	**Copy B** **For Recipient** 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.
RECIPIENT'S name and address IRVIN JOHAN MANZANILLA ROJAS 6879 LAKESIDE RD, FLOOR 2 ONTARIO, NY 14519		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐ **3** Excess golden parachute payments $ **4 Federal income tax withheld** $ 0.00	
Account number (see instructions) 1099NEC_1001974936		**5** State tax withheld $ $	**6** State/Payer's state no. 	**7** State income $ $

Form **1099-NEC** (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

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 taxes.

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), 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. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

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*.

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

Amazon has included the below supplemental payment details to help identify the source of reportable payments. This statement is for information purposes only and is not provided to the IRS.

Payment Source	Box 1 (Nonemployee compensation)	Box 4 (Federal income tax withheld)
Amazon Flex	4,220.50	
Total	**4,220.50**	

All values in the table above are USD ($).

Form 1099-NEC: Nonemployee Compensation

What's a 1099-NEC?
Form 1099-NEC is used to report nonemployee compensation (e.g. service income) to U.S. payees.
If you are a U.S. payee and received nonemployee compensation totaling $600 or more, Amazon is required to provide you a 1099-NEC form as well as report these amounts to the IRS.

Will I also get a 1099-MISC?
If you are a U.S. payee and earn income reportable on Form 1099-MISC (e.g. royalty or rent income) by participating in one or more Amazon programs, you may be eligible to receive a 1099-MISC if you meet the reporting threshold ($10 for royalties and $600 for all other payments). To make sure you have all your year-end reporting forms, go to taxcentral.amazon.com.

What's represented in the table?
Your form is a summary of the payments you received from Amazon in 2025. This table is for informational purposes only and is not provided to the IRS. For specifics on the earning amounts, reference the earning statements within your Flex app.

How are the payment amounts calculated?
For the breakdown of your payments, you can access your payment dashboard within the Flex app. Note the 'Deposit' line for confirmation of payments.

Need to update your name, address, or other tax information?
Amazon cannot reissue a tax form for previous years due to an updated name, address or Tax ID. To ensure your information is updated for subsequent forms, you can retake the Tax Interview through your Flex app.

Have a question about your 1099-NEC?

- Email us at amazonflex-support@amazon.com
- OR log in to https://taxcentral.amazon.com and click 'Help'.