1099-NEC VENDOR TRACKER: PAYMENTS MADE IN 2026

List each vendor paid for services. Card and payment-network payments go to Form 1099-K, so only check, ACH, wire and cash count toward $2,000.

Vendor	Entity type	W-9 on file	Paid by check/ACH/cash	Paid by card	Backup withheld	File 1099-NEC?
Example: freelance designer	Individual	Yes	$2,400.00	$0.00	No	**Yes**
Example: IT services, Inc.	Corporation	Yes	$8,000.00	$0.00	No	**No**
Example: law firm, P.C.	Attorney	Yes	$3,000.00	$0.00	No	**Yes**
Example: photographer paid by card	Individual	Yes	$0.00	$2,500.00	No	**No**

Entity type: Individual, Partnership, Corporation or Attorney (attorneys are reported even when incorporated). Due date for 2026 forms: Monday, February 1, 2027, to recipients and the IRS. 10 or more information returns in total must be filed electronically.