



FORM 1099-NEC CHECKLIST

Form 1099-NEC is one of the most neglected church reporting requirements. Here is a simple test that might help. In general, a church must issue a Form 1099-NEC to an individual if all of the following five conditions are satisfied:

- The church is “engaged in a trade or business” (includes nonprofit activities).
- The church pays the person compensation of \$600 or more during 2025 (\$2,000 or more in 2026).
- The person is self-employed rather than an employee.
- The payment is in the course of the church’s “trade or business.”
- No exception exists.