

## Proposal for Submission of Forms 1099-NEC

Any service recipient who makes or is required to make a return to the Internal Revenue Service in accordance with Section 6041(a) of the Internal Revenue Code and Treasury Regulations adopted thereunder and other administrative guidance issued by the Internal Revenue Service, including the instructions to Internal Revenue Service Form 1099-NEC or successor form, relating to payments made to a service provider as remuneration for services provided in this state, shall file a copy of such return with the secretary as provided in this Section.

The return copy shall be filed with the secretary on or before the 28<sup>th</sup> day of February of each year for the preceding calendar year. The first return shall be filed on or before February 28, 2022 for remunerations made during calendar year 2021.

The secretary shall have authority to grant extensions, not to exceed thirty days, to file the report and to waive the reporting requirement upon a showing that the requirement creates an undue hardship.