By choosing to receive electronic copies of your IRS Tax Information returns, you acknowledge and consent to the following terms:

1. You have a computer with Internet access.

For the best experience, we encourage you to use current versions of Google Chrome or Mozilla Firefox. You also need to have hardware that supports this software. We can't provide technical support if you're using an outdated browser.

2. You will be able to view Hyper Text Markup Language (HTML) files and read Adobe PDF files.

To download and print a PDF file, install Adobe Acrobat Reader.

3. You agree to electronically receive the following IRS Tax Information returns: Form 1099-K, Form 1099-MISC, and Form 1099-NEC.

Your IRS Tax Information returns remain available electronically for one year following the date it is originally made available to you electronically. You may obtain a paper copy of the electronic information by printing it from your computer.

If your account is suspended, terminated or canceled, your consent is nullified and any future IRS Tax Information returns will be mailed to the address provided on your Form W-9.

4. If you select electronic delivery, you will receive email and online communications and disclosures regarding your account instead of physical mail. Communications will not be provided in paper form unless you have elected not to receive electronic communications at the time the electronic statement is furnished.

Your consent applies to all IRS Tax Information returns we send, disclose, or communicate to you online. In addition to emails with embedded links and attachments, this includes disclosures, statements, and notices such as the annual privacy notice posted on our website.

- 5. You permit Upwork to obtain your electronic signature if you choose to sign certain communications. If you do sign electronically, your electronic signature will bind you to the terms and conditions to the same extent as if you signed the communications on paper with an ink signature.
- 6. You will update your Upwork account with any changes to your email address.

We need to deliver notices, notification of tax reports, and other documents and information to you by email, therefore you must update your Upwork account with any changes. For instructions on how to update your email address, read this <a href="mailto:article">article</a>.

7. If you have opted into electronic delivery consent, and are requesting IRS Tax Information returns in paper form, your request will not nullify the electronic delivery consent for future electronic deliveries of IRS Tax Information returns and other Upwork online communications unless consent is withdrawn (by opting out through the notification settings page, underneath the Tax Preferences section).

You may request an IRS Tax Information return in paper form by contacting customer support.

8. Your consent to receive electronic IRS Tax Information returns is effective immediately until you choose to withdraw it.

You may withdraw your consent electronically by going to the Notification Settings in your Account and "unchecking" the box next to Tax Preferences to receive electronic communications (underneath the Tax Preferences section).