

2022 Instructions For Forms 1099 Misc And 1099 Nec

2022 Instructions for Forms 1099-MISC and 1099-NEC: A Comprehensive Guide

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Summary: This comprehensive guide delves into the intricacies of the 2022 instructions for Forms 1099-MISC and 1099-NEC. It clarifies the differences between these forms, outlines who needs to file them, explains the crucial information required, and addresses common filing errors. We'll explore the implications of non-compliance and provide practical advice for navigating the complexities of these crucial tax documents. The guide also includes frequently asked questions and links to further resources, ensuring complete understanding of the 2022 instructions for forms 1099-MISC and 1099-NEC.

Understanding the Differences: 1099-MISC vs. 1099-NEC in 2022

The 2022 instructions for forms 1099-MISC and 1099-NEC are essential for businesses and individuals involved in various payment transactions. Both are information returns, meaning they report payments made to independent contractors and other non-employees, but they serve distinct purposes:

Form 1099-NEC (Nonemployee Compensation): This form is primarily used to report payments made to independent contractors for services rendered. The key difference from the 1099-MISC lies in its exclusive focus on payments for services. If you paid someone \$600 or more in 2022 for freelance work, consulting, or other non-employee services, you must file a 1099-NEC. The 2022 instructions for Form 1099-NEC provide detailed guidance on completing this form correctly.

Form 1099-MISC (Miscellaneous Income): This form has a broader application than the 1099-NEC. While it also reports payments to non-employees, it encompasses various types of payments beyond services, including:

Rents: Payments exceeding \$600 for property rental.

Royalties: Payments exceeding \$10 for copyrights, patents, etc.

Prizes and awards: Payments exceeding \$600.

Other income payments: This includes payments to attorneys, for medical and healthcare services, and various other miscellaneous payments exceeding \$600. The 2022 instructions for Form 1099-MISC provide a comprehensive list.

The IRS restructured the reporting of payments to independent contractors in recent years, largely shifting the reporting of services payments from 1099-MISC to the new 1099-NEC. Understanding this shift is crucial when reviewing the 2022 instructions for forms 1099-MISC and 1099-NEC.

Who Needs to File 1099-MISC and 1099-NEC in 2022?

The 2022 instructions for forms 1099-MISC and 1099-NEC clearly outline who is required to file. Generally, businesses (including sole proprietorships, partnerships, corporations, and LLCs) that make payments to independent contractors or other non-employees meeting the specified thresholds (\$600 or more) are obligated to file. This is irrespective of the amount of total payments made to a single individual. Several key aspects determine filing requirements:

Payment Threshold: Payments totaling \$600 or more during the calendar year are reportable.

Independent Contractor Status: The recipient must be classified as an independent contractor, not an employee. The IRS provides detailed guidelines to determine this classification. Misclassifying workers can result in significant penalties.

Type of Payment: The type of payment made dictates which form to use (1099-NEC for services, 1099-MISC for other types of payments).

Completing the Forms: Essential Information and Common Errors

The 2022 instructions for forms 1099-MISC and 1099-NEC provide detailed guidance on completing each form. Accuracy is paramount; errors can lead to delays in processing and potential penalties. Key information required includes:

Payer Information: Your business name, address, and Taxpayer Identification Number (TIN).

Payee Information: The recipient's name, address, and TIN. Accurate information is critical, as mismatches can cause processing delays.

Payment Amount: The total amount paid to the recipient during the calendar year.

Type of Payment: Specify the nature of the payment as instructed in the 2022 instructions for forms 1099-MISC and 1099-NEC.

Common errors to avoid include:

Incorrect TIN: Double-check the recipient's TIN for accuracy.

Missing Information: Ensure all required fields are completed accurately.

Incorrect Form Usage: Use the correct form (1099-NEC or 1099-MISC) based on the type of payment.

Late Filing: File the forms by the designated deadline to avoid penalties.

Penalties for Non-Compliance

Failure to file the 1099-MISC and 1099-NEC forms correctly and by the deadline can result in substantial penalties from the IRS. These penalties can include:

Late Filing Penalties: Penalties are assessed for each late return, increasing the longer the delay.

Accuracy-Related Penalties: Penalties may be imposed for intentional disregard of rules or negligence resulting in inaccurate reporting.

Navigating the Complexities of 2022 Instructions for Forms 1099-MISC and 1099-NEC

The 2022 instructions for forms 1099-MISC and 1099-NEC can be complex, particularly for those unfamiliar with tax regulations. Seeking professional advice from a tax professional is highly recommended, especially for businesses with numerous independent contractors or complex payment structures.

Conclusion:

Understanding and correctly filing Forms 1099-MISC and 1099-NEC is crucial for businesses and individuals to comply with IRS regulations. Carefully reviewing the 2022 instructions for forms 1099-MISC and 1099-NEC, understanding the differences between the forms, and avoiding common errors will help ensure smooth tax compliance. Seeking professional assistance when needed is always a sound strategy.

Frequently Asked Questions (FAQs):

1. What is the deadline for filing 1099 forms for the 2022 tax year? Generally, the deadline is January 31st of the following year.
2. Can I file 1099 forms electronically? Yes, electronic filing is encouraged and often more efficient.
3. What happens if I accidentally misclassify a worker as an independent contractor? You may be subject to penalties and required to pay employment taxes.
4. What if I paid someone less than \$600? You are not required to file a 1099 form.

5. Where can I find the official 2022 instructions for forms 1099-MISC and 1099-NEC? The IRS website is the best source.
6. What if I don't have the recipient's TIN? You must make reasonable attempts to obtain it. If unsuccessful, follow IRS guidelines for reporting.
7. Can I correct a filed 1099 form if I made a mistake? Yes, you can file a corrected form.
8. What forms do I need if I pay someone for both services and rent? You'll likely need both a 1099-NEC and a 1099-MISC.
9. Are there penalties for intentionally misreporting information on 1099 forms? Yes, significant penalties can apply.

Related Articles:

1. Understanding Independent Contractor vs. Employee Classification: This article clarifies the key distinctions between independent contractors and employees for accurate tax reporting.
2. The Complete Guide to Filing 1099 Forms Electronically: This article explains the benefits and steps involved in electronic filing of 1099 forms.
3. Avoiding Common Mistakes When Filing 1099 Forms: This article highlights frequent errors and how to prevent them.
4. Penalties for Non-Compliance with 1099 Reporting Requirements: This article details the potential consequences of failing to file 1099 forms correctly.
5. How to Obtain a TIN from a Recipient: This article offers guidance on getting the necessary tax information from your payees.
6. IRS Resources for 1099 Form Completion: This article links to official IRS publications and resources.
7. State Tax Requirements for 1099 Reporting: This article explores state-specific reporting requirements for 1099 forms.
8. Software Solutions for 1099 Form Preparation: This article reviews software that can simplify the process.
9. Tax Implications for Recipients of 1099 Forms: This article explains the tax responsibilities of individuals receiving 1099 forms.

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2022 instructions for forms 1099 misc and 1099 nec: Circular A, Agricultural Employer's Tax Guide , 1991

2022 instructions for forms 1099 misc and 1099 nec: Taxpayer Advocate Service is Here to Help United States. Taxpayer Advocate Service,

2022 instructions for forms 1099 misc and 1099 nec: (Circular E), Employer's Tax Guide - Publication 15 (For Use in 2021) Internal Revenue Service, 2021-03-04 Employer's Tax Guide (Circular E) - The Families First Coronavirus Response Act (FFCRA), enacted on March 18, 2020, and amended by the COVID-related Tax Relief Act of 2020, provides certain employers with tax credits that reimburse them for the cost of providing paid sick and family leave wages to their employees for leave related to COVID-19. Qualified sick and family leave wages and the related credits for qualified sick and family leave wages are only reported on employment tax returns with respect to wages paid for leave taken in quarters beginning after March 31, 2020, and before April 1, 2021, unless extended by future legislation. If you paid qualified sick and family leave wages in 2021 for 2020 leave, you will claim the credit on your 2021 employment tax return. Under the FFCRA, certain employers with fewer than 500 employees provide paid sick and family leave to employees unable to work or telework. The FFCRA required such employers to provide leave to such employees after March 31, 2020, and before January 1, 2021. Publication 15 (For use in 2021)

2022 instructions for forms 1099 misc and 1099 nec: **Taxpertise** Bonnie Lee, 2009-07-01 Taxpayer champion and enrolled agent Bonnie Lee puts the IRS under the microscope and uncovers proven methods, and surprisingly simple strategies to minimize your taxable income, maximize deductions, and, ultimately—add thousands back to your business' bottom line! Do you owe an insurmountable sum to the IRS? Pay pennies on the dollar. Secret formula the IRS uses to determine an acceptable offer is revealed—Page 246 Save tax dollars simply by reorganizing your workspace—Page 17 Stuff tax dollars back into your pocket by fixing errors on your balance sheet—Page 50 Eat tax-free! Some meal expenses are 100 % deductible. Find out what qualifies—Page 56 Got a great hobby you're turning into a bona fide business? Deduct the losses by following these guidelines—Page 99 Is your home office a red flag?—Page 107 You inherited Grandma's house. Do you have to pay taxes on it?—Page 121 Can you write off your clothing?—Page 133 Under IRS audit? Learn "audit speak" to deal effectively with the IRS—Page 215

2022 instructions for forms 1099 misc and 1099 nec: *Income Averaging* United States. Internal Revenue Service, 1985

2022 instructions for forms 1099 misc and 1099 nec: Your Federal Income Tax for Individuals United States. Internal Revenue Service, 1986

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2022 instructions for forms 1099 misc and 1099 nec: **Economic Survey 2017-18 (Volume I and Volume II)** Ministry of Finance, Government of India, 2018-03-31 The Economic Survey is the budget document of the Government of India. It presents the state of affairs of the Indian economy. Economic Survey 2017-18 consists of two volumes. Volume I provides an analytical overview of the performance of the Indian economy during the financial year 2017-18. It highlights the long-term challenges facing the economy. Volume II is a descriptive review of the major sectors of the economy. It emphasizes economic reforms of contemporary relevance like GST, the investment-saving slowdown, fiscal federalism and accountability, gender inequality, climate change and agriculture, science and technology, among others.

2022 instructions for forms 1099 misc and 1099 nec: *Rick Steves Italy* Rick Steves, 2021-01-19 From the Mediterranean to the Alps, from fine art to fine pasta, experience Italy with the most up-to-date 2021 guide from Rick Steves! Inside Rick Steves Italy you'll find: Comprehensive coverage for planning a multi-week trip to Italy Rick's strategic advice on how to get the most out of your time and money, with rankings of his must-see favorites Top sights and hidden gems, from the Colosseum and Michelangelo's David to corner trattorias and that perfect scoop of gelato How to connect with local culture: Walk in Caesar's footsteps through the ruins of the Forum, discover the relaxed rhythms of sunny Cinque Terre, or chat with fans about the latest soccer match (calcio, to

locals) Beat the crowds, skip the lines, and avoid tourist traps with Rick's candid, humorous insight The best places to eat, sleep, and experience la dolce far niente Self-guided walking tours of lively neighborhoods and museums Vital trip-planning tools, like how to link destinations, build your itinerary, and get from place to place Detailed maps, including a fold-out map for exploring on the go Useful resources including a packing list, Italian phrase book, historical overview, and recommended reading Updated to reflect changes that occurred during the Covid-19 pandemic up to the date of publication Over 1,000 bible-thin pages include everything worth seeing without weighing you down Coverage of Venice, Padua, the Dolomites, Lake Country, Milan, the Italian Riviera, Florence, Pisa, Lucca, Hill Towns of Central Italy, Siena, Tuscany, Rome, Naples, Pompeii, Capri, the Amalfi Coast, and much more Make the most of every day and every dollar with Rick Steves Italy. Planning a one-to two-week trip? Check out Rick Steves Best of Italy.

2022 instructions for forms 1099 misc and 1099 nec: *Individual retirement arrangements (IRAs)* United States. Internal Revenue Service, 1990

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2022 instructions for forms 1099 misc and 1099 nec: Model Rules of Professional Conduct American Bar Association. House of Delegates, Center for Professional Responsibility (American Bar Association), 2007 The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

2022 instructions for forms 1099 misc and 1099 nec: *Circular E, Employer's Tax Guide* United States. Internal Revenue Service, 2000

2022 instructions for forms 1099 misc and 1099 nec: U.S. Tax Guide for Aliens , 1998

2022 instructions for forms 1099 misc and 1099 nec: Turn-taking in human communicative interaction Judith Holler, Kobin H. Kendrick, Marisa Casillas, 2016-05-09 The core use of language is in face-to-face conversation. This is characterized by rapid turn-taking. This turn-taking poses a number central puzzles for the psychology of language. Consider, for example, that in large corpora the gap between turns is on the order of 100 to 300 ms, but the latencies involved in language production require minimally between 600 ms (for a single word) or 1500 ms (for as simple sentence). This implies that participants in conversation are predicting the ends of the incoming turn and preparing in advance. But how is this done? What aspects of this prediction are done when? What happens when the prediction is wrong? What stops participants coming in too early? If the system is running on prediction, why is there consistently a mode of 100 to 300 ms in response time? The timing puzzle raises further puzzles: it seems that comprehension must run parallel with the preparation for production, but it has been presumed that there are strict cognitive limitations on more than one central process running at a time. How is this bottleneck overcome? Far from being 'easy' as some psychologists have suggested, conversation may be one of the most demanding cognitive tasks in our everyday lives. Further questions naturally arise: how do children learn to master this demanding task, and what is the developmental trajectory in this domain? Research shows that aspects of turn-taking, such as its timing, are remarkably stable across languages and cultures, but the word order of languages varies enormously. How then does prediction of the incoming turn work when the verb (often the informational nugget in a clause) is at the end? Conversely, how can production work fast enough in languages that have the verb at the beginning, thereby requiring early planning of the whole clause? What happens when one changes modality, as in sign languages - with the loss of channel constraints is turn-taking much freer? And what about face-to-face communication amongst hearing individuals - do gestures, gaze, and other

body behaviors facilitate turn-taking? One can also ask the phylogenetic question: how did such a system evolve? There seem to be parallels (analogies) in duetting bird species, and in a variety of monkey species, but there is little evidence of anything like this among the great apes. All this constitutes a neglected set of problems at the heart of the psychology of language and of the language sciences. This Research Topic contributes to advancing our understanding of these problems by summarizing recent work from psycholinguists, developmental psychologists, students of dialog and conversation analysis, linguists, phoneticians, and comparative ethologists.

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2022 instructions for forms 1099 misc and 1099 nec: Recommendations on the Transport of Dangerous Goods: Model ... ,

2022 instructions for forms 1099 misc and 1099 nec: Employer's Tax Guide, Circular E Internal Revenue Service, 2018-01-30 Pub. 15 / Circular E explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, paying, and correcting employment taxes. It explains the forms you must give to your employees, those your employees must give to you, and those you must send to the IRS and the SSA. This guide also has tax tables you need to figure the taxes to withhold from each employee for 2017. References to income tax in this guide apply only to federal income tax. Contact your state or local tax department to determine if their rules are different. When you pay your employees, you don't pay them all the money they earned. As their employer, you have the added responsibility of withholding taxes from their paychecks. The federal income tax and employees' share of social security and Medicare taxes that you withhold from your employees' paychecks are part of their wages that you pay to the United States Treasury instead of to your employees. Your employees trust that you pay the with-held taxes to the United States Treasury by making federal tax deposits. This is the reason that these withheld taxes are called trust fund taxes. If federal income, social security, or Medicare taxes that must be withheld aren't withheld or aren't deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. See section 11 for more information. Pub. 15-A includes specialized information supplementing the basic employment tax information provided in this publication. Pub. 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of non-cash compensation. Pub. 535 discusses common business expenses and explains what is and is not deductible. The general rules for deducting business expenses are discussed in the opening chapter. The chapters that follow cover specific expenses and list other publications and forms you may need.

2022 instructions for forms 1099 misc and 1099 nec: Agriculture Code Texas, 1982

2022 instructions for forms 1099 misc and 1099 nec: Amazon Benedetta Brevini, Lukasz Swiatek, 2021 Taking a political economy of media approach, this book examines Amazon as a significant actor in the global media landscape. Amazon is mainly conceived in the popular consciousness and media commentary as a corporate body, selling products and services to individual consumers and organisations, but Brevini and Swiatek show that Amazon has become a

communication giant that trades in diversified media (its own and others), and exerts a significant influence on global communication, especially through its online services. Further, the authors provide evidence of Amazon's multiple influences on politics, economics, and culture. With its comprehensive and critical overview, this book is ideal for students, scholars, and researchers of media and communication studies and political economy.

2022 instructions for forms 1099 misc and 1099 nec: Weather and Safety Leave (Us Office of Personnel Management Regulation) (Opm) (2018 Edition) The Law Library, 2018-12-06 The Law Library presents the complete text of the Weather and Safety Leave (US Office of Personnel Management Regulation) (OPM) (2018 Edition). Updated as of May 29, 2018 The Office of Personnel Management is issuing new regulations on the granting and recording of weather and safety leave for Federal employees. The Administrative Leave Act of 2016 created four new categories of statutorily authorized paid leave-administrative leave, investigative leave, notice leave, and weather and safety leave-and established parameters for their use by Federal agencies. These regulations will provide a framework for agency compliance with the new statutory requirements regarding weather and safety leave. OPM will issue separate final regulations to address administrative leave, investigative leave, and notice leave at a later date. This ebook contains: - The complete text of the Weather and Safety Leave (US Office of Personnel Management Regulation) (OPM) (2018 Edition) - A dynamic table of content linking to each section - A table of contents in introduction presenting a general overview of the structure

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2022 instructions for forms 1099 misc and 1099 nec: Reasonable Compensation Anne E. Moran, ... analyzes the issues relating to the deduction by an employer for a reasonable allowance under [section] 162(a) for compensation paid with regard to personal services rendered. It discusses in depth the factors applied in determining reasonableness, the necessity for the actual performance of services, situations where a deduction for reasonable compensation is not allowable, and other aspects of reasonable compensation. Various tax planning and controversy considerations also are discussed--Portfolio description (p. iii).

2022 instructions for forms 1099 misc and 1099 nec: The Working Musician's Handbook for Professional Success Kris Hawkins, 2022-05-09 So, you've decided to become a

professional musician—to turn your passion into a career. Now what? Unlike many professions, there is no clear-cut path to success in the music industry. Emmy-winning music producer, studio/session guitarist, and award-winning educator, Kris Hawkins explains some of the most basic and highly misunderstood concepts about what it takes to be a professional musician. Questions are answered like: “How do I find a gig?”; “How much do I get paid?”; “What is a copyright?”; “What’s a PRO?” With over two decades of experience in the industry, Hawkins shares some of the insights that he has gained—successes as well as failures—in the hopes that you will learn from his missteps and triumphs. *The Working Musician's Handbook for Professional Success* focuses on real-life situations, including: Asserting your value Dealing with clients Protecting your work Treating your music as a business Financial management Finding work and networking There are many twists and turns within the music industry, and it can seem like a daunting task to try to understand it all. This handbook is your navigator and will help you develop a workable and effective strategy to start your career off on the right foot.

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2022 instructions for forms 1099 misc and 1099 nec: *Legal Issues for Arts Organizations* Kristi W. Arth, 2024-04-29 Legal issues touch every aspect of organizations in the creative and cultural sectors. This book teaches non-lawyer, arts administration professionals and students how to identify and manage legal issues common to arts organizations. *Legal Issues for Arts Organizations* demystifies common legal problems and helps readers to approach them proactively. With an easy-to-remember “issue-spotting” process, the book helps develop the average administrator’s “eye” for legal issues, so that the administrator knows when to do more research and when to seek out professional legal assistance. Written by a law professor and former intellectual property litigator with experience in arts policy and administration, this book provides a framework that arts professionals can use to navigate legal issues with increased confidence. It provides an overview of the American legal system, teaches a systematic process for identifying legal issues, trains administrators to read and understand contracts, gives practical advice for working with professional lawyers, and puts theory into practice with an applied learning component. Packed with practical tips and advice, this book provides a primer that every arts administrator and every arts- and nonprofit-management student will find immediately useful. A book adoption gift containing teaching support materials is available to instructors. To gain access, visit www.routledge.com/9780367771133.

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for short-term rentals, including deductions they may take, depreciation, when short-term rentals are tax-free, repairs, and tax reporting for short-term rentals. The new edition covers all the latest tax changes brought about by the Coronavirus legislation passed by Congress. These include new tax breaks that can save hosts thousands in taxes: tax credits for sick leave and family leave for self-employed hosts, employee retention credit, and tax-free treatment of landlord PPP loans. Many Airbnb hosts have lost money due to the Coronavirus pandemic. This book explains if, when, and how short-term rental hosts may deduct their losses from other nonrental income.

2022 instructions for forms 1099 misc and 1099 nec: Every Nonprofit's Tax Guide

Stephen Fishman, 2023-09-26 The Essential Tax Reference Book for Every Nonprofit Dealing with the IRS and its rules is the price all nonprofits pay in return for the substantial tax benefits they receive. Failure to comply with nonprofit tax laws can lead to dire consequences—revocation of your tax-exempt status or the imposition of taxes and penalties on your nonprofit or even on your officers, directors, or employees personally. Fortunately, most nonprofits can handle IRS compliance tasks themselves or with minimal help. Every nonprofit organization needs this essential, all-in-one tax reference book to avoid common tax problems and issues. Every Nonprofit's Tax Guide contains step-by-step guidance on complex tax laws and regulations governing nonprofits. This book explains how to file an annual information return with the IRS, the difference between employees and independent contractors, proper recordkeeping, the deductibility of charitable contributions, conflicts of interest, UBIT, lobbying rules, and more. With this comprehensive and thorough overview of nonprofit tax rules, you and your nonprofit can avoid IRS issues. Turn to Every Nonprofit's Tax Guide whenever you have questions about IRS rules or nonprofit compliance issues. From ongoing compliance requirements to avoiding losing your tax-exempt status, this updated edition covers everything nonprofits need to know to prevent a run-in with the IRS.

2022 instructions for forms 1099 misc and 1099 nec: Side Hustles For Dummies Alan R.

Simon, 2022-05-10 Get yourself paid and broaden your skillset with this everyday guide to side hustles. The gig economy is growing by leaps and bounds, partly because it's easier to find a flexible work-life balance. Those of us who don't want to leave our full-time jobs, however, can still grab a piece of excitement and extra income for ourselves by starting a side hustle. Or you can bundle your own personalized set of side hustles to replace your full-time job and take full control of your professional life. Whether you're thinking about driving for Uber, developing apps, or starting an online boutique, Side Hustles For Dummies walks you through every step of the way of starting your own side gig. You'll learn about how to structure your new business and keep records, create backup plans, and steer clear of scams. You'll also: Find out whether you need investment capital and learn what your new time commitments will be. Learn to create a business plan and patch any holes in it before you get started. Discover how to incorporate a vibrant side hustle into your already busy life. Learn how to adjust your side hustle to meet changes in your personal life and the overall business climate. Side hustles are for everyone, from high school and college students to full-time professionals to retirees. If you've been looking for an excuse to pursue your latest passion, hobby, or interest—or you're just in the market for some extra income—Side Hustles For Dummies is the easy-to-read, no-nonsense guide to creating a rewarding and engaging new life.

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