

Understanding How Uber/Lyft/Favor Report Income

Note: The Tax Help Program recommends that tax return preparers access the taxpayer's account through the website (versus the app) to have access to all possible information for tax reporting purposes.

Click below to navigate directly to the desired section.

[Uber Reporting](#)

[Lyft Reporting](#)

[Favor Reporting](#)

Uber Reporting

Uber provides the following tax forms to drivers:

- **Form 1099-K** if the driver earned more than \$20,000 in rides and gave at least 200 rides during the calendar year
- **Form 1099-MISC/1099-NEC** if the driver made at least \$600 in promotional, referral, and miscellaneous income.

Both of these tax forms are used in tax return preparation for Uber drivers.

Note: The taxpayer may not receive any forms if they do not meet the above criteria, but the income must still be reported.

Outside of these official tax documents, Uber provides a **Tax Summary** to all drivers that provides a detailed breakdown of annual income and possible business expenses. The Tax Summary contains important information that is generally not available elsewhere. These documents are a critical part of tax preparation. The possible business tax deductions include a breakdown of miles logged, some expenses, fees, and taxes. Be sure to read the fine print on the account dashboard to know what mileage is counted by Uber. [This document is a critical part of tax preparation.](#)

Drivers can access tax documents through the Uber driver dashboard using drivers.uber.com under **Tax Information**. Instruct drivers to access the dashboard through the Uber website rather than the app because the website version has more information. If the driver did not

give Uber permission to deliver the forms electronically, they will receive the forms in the mail by February 1st.

Lyft Reporting

Lyft provides the following tax forms to drivers:

- **Form 1099-K** if the driver earned more than \$20,000 in rides and gave at least 200 rides during the calendar year
- **Form 1099-MISC/1099-NEC** if the driver made at least \$600 in promotional, referral, and miscellaneous income.

Both of these tax forms are used in tax return preparation for Lyft drivers.

Note: The taxpayer may not receive any forms if they do not meet the above criteria, but the income must still be reported.

Outside of these official tax documents, Lyft provides a **Driver Dashboard Annual Summary** to all drivers that provides a detailed breakdown of annual income and total miles driven. The Tax Summary contains important information that is generally not available elsewhere. These documents are a critical part of tax preparation. The possible business tax deductions include a breakdown of miles logged, some expenses, fees, and taxes. Be sure to read the fine print on the account dashboard to know what mileage is counted by Lyft. This document is a critical part of tax preparation.

Drivers can access tax documents through the Lyft driver dashboard using lyft.com/login under **Tax Information**.

Favor Reporting

Favor provides the following tax forms to runners:

- **Form 1099-K** if the “runner” generated at least \$20,000 in gross payments and had at least 200 payment transactions during the calendar year.

For **tax year 2020 and forward**, **Form 1099-K Box 1A** includes only the gross earnings of the runner and not the cost of goods or other items like delivery fees or items purchased.

For **tax year 2019 and earlier**, **Form 1099-K Box 1A** includes the gross earnings AND the amount of the merchandise or food that was purchased. To get to the actual payments for deliveries made to the taxpayer without the cost of the food “supplies,” the client should log into the Favor app to retrieve the annual amount (not including the cost of food supplies) paid to the taxpayer. In these cases, we will enter as a "Supplies" expense the difference between **Form 1099-K Box 1A** and the net amount deposited into the taxpayer's account.

Note: The taxpayer may not receive **Form 1099-K** if they do not meet the above criteria, but the income must still be reported. If the taxpayer did not receive **Form 1099-K**, log into the Favor runner app to get a summary of their yearly income under **Runner Tools**. The account will show the net amount directly deposited for the runner. That amount is reported as cash self-employment income.