	CTED			
FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205		
	PAYEE'S taxpayer identification no.	2011	Merchant Card and Third Party Network Payments	
		Form 1099-K		
Check box if FILER is Payment Settlement Entity (PSE) OR Check box if FILER is Electronic Payment Facilitator (EPF)/	 Gross amount of merchant card/third party network payments 3 	2 Merchant categor4	y code Copy A For Internal Revenue Service Center File with Form 1096.	
PAYEE'S name	5a January	5b February		
	\$ 5c March	\$ 5d April	For Privacy Act and Paperwork Reduction Act	
Street address (including apt. no.)	\$	\$	Notice, see the	
	5e May \$ 5g July	5f June \$ 5h August	2011 Genera Instructions for Certain Information Returns	
City, state, and ZIP code	\$ 5i September	\$ 5j October		
PSE'S name and telephone number	\$	\$		
	5k November \$	5I December \$		
Account number (see instructions)				
Form 1099-K Cat. No. 54118B Do Not Cut or Separate Forms on This Page	IRS.gov/form1099k — Do Not Cut		Freasury - Internal Revenue Service	

FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205]			
	PAYEE'S taxpayer identification no.	2011	Merchant Card and Third Party Network Payments			
		Form 1099-K				
	1 Gross amount of merchant card/third party network payments	2 Merchant categor	y code	Copy B For Payee		
If checked, FILER is Payment Settlement Entity (PSE)	3	4				
OR						
If checked, FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP)				This is important tax information and is		
PAYEE'S name	5a January	5b February		being furnished to the Internal Revenue		
	\$	\$		Service. If you are		
	5c March	5d April		required to file a return, a negligence		
Street address (including apt. no.)	\$	\$		penalty or other		
	5e May	5f June		sanction may be imposed on you if		
	\$	\$		taxable income		
	5g July	5h August		results from this transaction and the		
City, state, and ZIP code	\$	\$		IRS determines that it		
	5i September	5j October		has not been reported.		
PSE'S name and telephone number	\$	\$				
	5k November	5I December				
	\$	\$				
Account number (see instructions)						

Form **1099-K**

(Keep for your records)

IRS.gov/form1099k

k Department of the Treasury - Internal Revenue Service

Instructions for Payee

You have received this form because you have accepted merchant cards for payments, or because you received payments through a third party network that (1) exceeded \$20,000 in gross total reportable payment transactions and (2) the total number of those transactions exceeded 200 for the calendar year. Merchant card and third party network payers, as payment settlement entities (PSE), must report the proceeds of payment card and third party network transactions made to you on Form 1099-K under Internal Revenue Code section 6050W. The PSE may have contracted with an electronic payment facilitator (EPF) or other third party payer (TPP) to make payments to you.

If you have questions about the amounts reported on this form, contact the FILER whose information is shown in the upper left corner on the front of this form. If you do not recognize the FILER shown in the upper left corner of the form, contact the PSE whose name and phone number are shown in the lower left corner of the form above your account number. See the separate instructions for your income tax return for how to use the information reported on this form.

Account number. May show an account number or other unique number the PSE assigned to distinguish your account.

Box 1. Shows the aggregate gross amount of merchant card/third party network payments made to you through the PSE during the tax year.

Box 2. Shows the merchant category code used for merchant card/third party network payments (if available) reported on this form.

Boxes 5a-5l. Shows the gross amount of merchant card/third party network payments received by you for each month of the calendar year.

For the latest developments regarding Form 1099-K that may occur after these instructions are printed, visit *www.irs.gov/form1099k*.

FILER'S name, street address, city, state, ZIP code, and telephone no. FILER'S federal identification no. OMB No. 1545-2205 Merchant Card and Third Party Network Payments PAYEE'S taxpayer identification no. PAYEE'S taxpayer identification no. OMB No. 1545-2205 Netropart Card and Third Party Network Payments PAYEE'S taxpayer identification no. Payments Form 1099-K Netropart Card and Third Party Network Payments Check box if FILER is Payment Settlement Entity (PSE) OR 3 4 Copy C Of Check box if FILER is Electronic Payment Facilitator (EPF)/ 3 4 For Filer OR Sa January Sb February S S Street address (including apt. no.) Sa January Sb February S So April Street address (including apt. no.) Si September Si July Sh August For Privacy Act and Paperwork Reduction Act S PSE'S name and telephone number Si September Si October Si December Si December Sk November Si December Si December Si December Si December Certain Information Returns. PSE'S name and telephone number Si November Si December Si December Si December Si December							
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\$ \$	PSE'S name and telephone number	\$	\$				
		5k November	5I December				
Account number (see instructions)		\$	\$				
	Account number (see instructions)]		

Form **1099-K**

IRS.gov/form1099k

Department of the Treasury - Internal Revenue Service

Instructions for Payment Settlement Entity/ Third Party Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-K are the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Form 1099-K. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2012.

File Copy A of this form with the IRS by February 28, 2012. If you file electronically, the due date is April 2, 2012. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-K, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

For the latest developments regarding Form 1099-K that may occur after these instructions are printed, visit *www.irs.gov/form1099k*.