

1010

VOID

CORRECTED

**Payment Card
and Third Party
Network
Transactions**

2012

Form **1099-K**

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2012 General
Instructions for
Certain Information
Returns.**

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.				
1 Gross amount of payment card/ third party network transactions		2 Merchant category code		
\$				
3 Number of purchase transactions (optional)		4		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		
PAYEE'S name		5a January	5b February	
		\$	\$	
Street address (including apt. no.)		5c March	5d April	
		\$	\$	
City, state, and ZIP code		5e May	5f June	
		\$	\$	
PSE'S name and telephone number		5g July	5h August	
		\$	\$	
		5i September	5j October	
		\$	\$	
		5k November	5l December	
		\$	\$	
Account number (see instructions)		6	7	8

Form **1099-K**

Cat. No. 54118B

IRS.gov/form1099k

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED

**Payment Card
and Third Party
Network
Transactions**

**Copy B
For Payee**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

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.	2012 Form 1099-K
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		1 Gross amount of payment card/ third party network transactions \$	2 Merchant category code
		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	
PAYEE'S name		5a January \$	5b February \$
		5c March \$	5d April \$
Street address (including apt. no.)		5e May \$	5f June \$
		5g July \$	5h August \$
City, state, and ZIP code		5i September \$	5j October \$
		5k November \$	5l December \$
PSE'S name and telephone number		6	7
Account number (see instructions)			8

Instructions for Payee

You have received this form because you have either: (a) accepted payment cards for payments, or (b) received payments through a third party network that exceeded \$20,000 in gross total reportable transactions and the aggregate number of those transactions exceeded 200 for the calendar year. Merchant acquirers and third party settlement organizations, 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 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 using the information reported on this form.

Payee's taxpayer identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption

taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments. **Note.** If your EIN is reported in this box, you should see the complete number in this format (XX-XXXXXXX).

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

Box 1. Shows the aggregate gross amount of payment card/third party network transactions made to you through the PSE during the calendar year.

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

Box 3. May show the number of purchase transactions (not including refund transactions) processed through the payment card/third party network. (Optional—The PSE is not required to complete this box for 2012.)

Boxes 5a–5l. Shows the gross amount of payment card/third party network transactions made to you for each month of the calendar year.

For the latest developments regarding Form 1099-K that may occur after this form is printed, visit www.irs.gov/form1099k.

VOID CORRECTED

**Payment Card
and Third Party
Network
Transactions**

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.	2012	
		Form 1099-K		Copy C For Filer For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
		1 Gross amount of payment card/ third party network transactions	2 Merchant category code	
		\$		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		3 Number of purchase transactions (optional)	4	
Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>				
PAYEE'S name		5a January	5b February	
		\$	\$	
Street address (including apt. no.)		5c March	5d April	
		\$	\$	
City, state, and ZIP code		5e May	5f June	
		\$	\$	
PSE'S name and telephone number		5g July	5h August	
		\$	\$	
Account number (see instructions)		5i September	5j October	
		\$	\$	
		5k November	5l December	
		\$	\$	
		6	7	8

Instructions for Payment Settlement Entity/ Electronic Payment Facilitator/Other third party

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-K are the 2012 General Instructions for Certain Information Returns and the 2012 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, 2013.

File Copy A of this form with the IRS by February 28, 2013. If you file electronically, the due date is April 1, 2013. 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.