

1010

VOID  CORRECTED

**Payment Card and  
Third Party  
Network  
Transactions**

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205	<b>2013</b>	Form <b>1099-K</b>	
		PAYEE'S taxpayer identification no.				
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"/>		<b>1</b> Gross amount of payment card/third party network transactions \$	<b>2</b> Merchant category code	
PAYEE'S name  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code  PSE'S name and telephone number  Account number (see instructions)		<b>3</b> Number of payment transactions	<b>4</b> Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2013 General Instructions for Certain Information Returns.</b>		
		<b>5a</b> January \$	<b>5b</b> February \$			
		<b>5c</b> March \$	<b>5d</b> April \$			
		<b>5e</b> May \$	<b>5f</b> June \$			
		<b>5g</b> July \$	<b>5h</b> August \$			
		<b>5i</b> September \$	<b>5j</b> October \$			
		<b>5k</b> November \$	<b>5l</b> December \$			
		<b>6</b> State	<b>7</b> State identification no.			<b>8</b> State income tax withheld \$
						\$

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		PAYEE'S taxpayer identification no.		
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"/>		<b>Copy 1 For State Tax Department</b>
		<b>1</b> Gross amount of payment card/third party network transactions \$	<b>2</b> Merchant category code	
PAYEE'S name  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code		<b>5a</b> January \$	<b>5b</b> February \$	
		<b>5c</b> March \$	<b>5d</b> April \$	
		<b>5e</b> May \$	<b>5f</b> June \$	
		<b>5g</b> July \$	<b>5h</b> August \$	
		<b>5i</b> September \$	<b>5j</b> October \$	
		<b>5k</b> November \$	<b>5l</b> December \$	
PSE'S name and telephone number		<b>6</b> State	<b>7</b> State identification no.	<b>8</b> State income tax withheld \$
		-----		\$

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FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205  <b>2013</b> Form <b>1099-K</b>	<p><b>Copy B</b> For Payee</p> <p>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.</p>	
		PAYEE'S taxpayer identification no.			
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"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>			
3 Number of payment transactions		4 Federal income tax withheld \$			
PAYEE'S name  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code		5a January \$	5b February \$		
		5c March \$	5d April \$		
		5e May \$	5f June \$		
		5g July \$	5h August \$		
		5i September \$	5j October \$		
		5k November \$	5l December \$		
		PSE'S name and telephone number			
		Account number (see instructions)			
6 State		7 State identification no.			
		8 State income tax withheld \$ \$			

Form **1099-K**

(Keep for your records)

[www.irs.gov/form1099k](http://www.irs.gov/form1099k)

Department of the Treasury - Internal Revenue Service

## 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 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 number 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.** Shows the number of payment transactions (not including refund transactions) processed through the payment card/third party network.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, and Publication 505, Tax Withholding and Estimated Tax, for information on backup withholding. Include this amount on your income tax return as tax withheld.

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

**Boxes 6-8.** Shows state and local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-K and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099k](http://www.irs.gov/form1099k).

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FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205	
	PAYEE'S taxpayer identification no.	<b>2013</b>	
		Form <b>1099-K</b>	
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"/>	<b>1</b> Gross amount of payment card/third party network transactions	<b>2</b> Merchant category code
		\$	
		<b>3</b> Number of payment transactions	<b>4</b> Federal income tax withheld
			\$
PAYEE'S name  Street address (including apt. no.)  City or town, province or state, country, and ZIP or foreign postal code	<b>5a</b> January	<b>5b</b> February	To be filed with the recipient's state income tax return, when required.
	\$	\$	
	<b>5c</b> March	<b>5d</b> April	
	\$	\$	
	<b>5e</b> May	<b>5f</b> June	
	\$	\$	
	<b>5g</b> July	<b>5h</b> August	
	\$	\$	
	<b>5i</b> September	<b>5j</b> October	
	\$	\$	
	<b>5k</b> November	<b>5l</b> December	
	\$	\$	
Account number (see instructions)	<b>6</b> State	<b>7</b> State identification no.	<b>8</b> State income tax withheld
			\$ ----- \$

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		PAYEE'S taxpayer identification no.	<b>2013</b>	
		Form <b>1099-K</b>		<b>Copy C For Filer</b>
		<b>1</b> Gross amount of payment card/third party network transactions \$	<b>2</b> 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"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	<b>3</b> Number of payment transactions	<b>4</b> Federal income tax withheld \$	
PAYEE'S name		<b>5a</b> January \$	<b>5b</b> February \$	
		<b>5c</b> March \$	<b>5d</b> April \$	
Street address (including apt. no.)		<b>5e</b> May \$	<b>5f</b> June \$	
		<b>5g</b> July \$	<b>5h</b> August \$	
City or town, province or state, country, and ZIP or foreign postal code		<b>5i</b> September \$	<b>5j</b> October \$	
		<b>5k</b> November \$	<b>5l</b> December \$	
PSE'S name and telephone number		<b>6</b> State	<b>7</b> State identification no.	<b>8</b> State income tax withheld \$
Account number (see instructions)				\$

For Privacy Act and Paperwork Reduction Act Notice, see the **2013 General Instructions for Certain Information Returns.**

## **Instructions for Filer's-Payment Settlement Entity/Electronic Payment Facilitator/Other Third Party**

General and specific form instructions are provided separately. You should use the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Form 1099-K to complete 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, go to [www.irs.gov/form1099k](http://www.irs.gov/form1099k) 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, 2014.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014. 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). Persons with a hearing or speech disability with access to TTY/TDD equipment can 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.