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 VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205		2014	Payment Card and Third Party Network Transactions
		PAYEE'S taxpayer identification no.				
		1a Gross amount of payment card/third party network transactions \$	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"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1b Card Not Present transactions (optional) \$	2 Merchant category code	Copy A For Internal Revenue Service Center
		3 Number of payment transactions	4 Federal income tax withheld \$			
PAYEE'S name		5a January \$	5b February \$		File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
		5c March \$	5d April \$			
Street address (including apt. no.)		5e May \$	5f June \$			
		5g July \$	5h August \$			
City or town, state or province, country, and ZIP or foreign postal code		5i September \$	5j October \$			
		5k November \$	5l December \$			
PSE'S name and telephone number		6 State	7 State identification no.	8 State income tax withheld \$		
		Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	\$		

Form **1099-K**

Cat. No. 54118B

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

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**Payment Card and
Third Party
Network
Transactions**

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		PAYEE'S taxpayer identification no.	2014	
		1a Gross amount of payment card/third party network transactions \$		
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		1b Card Not Present transactions (optional) \$	2 Merchant category code	
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5a January \$	5b February \$	
		5c March \$	5d April \$	
		5e May \$	5f June \$	
		5g July \$	5h August \$	
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PSE'S name and telephone number		6 State	7 State identification no.	8 State income tax withheld \$
Account number (see instructions)		-----		\$

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205		2014 Form 1099-K	Payment Card and Third Party Network Transactions	
	PAYEE'S taxpayer identification no.					
	1a Gross amount of payment card/third party network transactions \$					
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"/>	1b Card Not Present transactions (optional) \$	2 Merchant category code	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.		
		3 Number of payment transactions	4 Federal income tax withheld \$			
PAYEE'S name Street address (including apt. no.) City or town, state or province, 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

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

Box 1b. May show the aggregate gross amount of all reportable payment transactions made to you through the PSE during the calendar year where the card was not present at the time of the transaction or the card number was keyed into the terminal. Typically, this relates to online sales, phone sales, or catalogue sales. If the box for third party network is checked, or if these are third party network transactions, card not present transactions will not be reported. Reporting of this amount by the PSE is optional for 2014.

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.

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-2205			
	PAYEE'S taxpayer identification no.	2014			
	1a Gross amount of payment card/third party network transactions \$	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"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	1b Card Not Present transactions (optional) \$	2 Merchant category code	Copy 2 To be filed with the recipient's state income tax return, when required.	
			3 Number of payment transactions		4 Federal income tax withheld \$
PAYEE'S name		5a January \$	5b February \$		
		5c March \$	5d April \$		
Street address (including apt. no.)		5e May \$	5f June \$		
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PSE'S name and telephone number		6 State	7 State identification no.		8 State income tax withheld \$
					\$
Account number (see instructions)				\$	

VOID CORRECTED

**Payment Card and
Third Party
Network
Transactions**

2014

Form **1099-K**

**Copy C
For FILER**

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2014 General
Instructions for
Certain Information
Returns.**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205		
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		5e May \$	5f June \$		
		5g July \$	5h August \$		
		5i September \$	5j October \$		
		5k November \$	5l December \$		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	6 State	7 State identification no.	8 State income tax withheld \$ ----- \$	

Instructions for FILER Who is a Payment Settlement Entity or Electronic Payment Facilitator/Other Third Party

To complete Form 1099-K, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1099-K.

To order these instructions and additional forms, go to 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 February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. 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).