Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website with the SSA. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See the penalties section in the current General Instructions for Forms W-2 and W-3 for more information.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

You may file Forms W-2 and W-3 electronically on the SSA's website at Employer Reporting Instructions & Information. You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

Check box if FILER is Payment Settlement Entity (PSE) OR Check box if FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP) PAYEE'S name 5a January \$ \$ File with Form 1096. For Privacy Act and Paperwork For Privacy Act and Paperwork For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for					ECTED	CORRI	VOID	\	1010	
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Form 1099-K

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Department of the Treasury - Internal Revenue Service

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☐ CORRE	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	
	Gross amount of merchant card/third party network	2 Merchant category	y code Copy B
	payments		For Payee
If checked, FILER is Payment Settlement Entity (PSE)	\$	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
PSE'S name and telephone number	\$	\$	reported.

5k November

\$

Form **1099-K**

Account number (see instructions)

(Keep for your records)

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5I December

\$

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.

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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.	20 11 Form 1099-K	Merchant Card and Third Part Network Payments	
	Gross amount of merchant card/third party network payments	2 Merchant category	y code	Copy C For Filer
Check box if FILER is Payment Settlement Entity (PSE) OR Check box if FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP)	3	4		
PAYEE'S name	5a January	5b February		
	\$	\$		
	5c March	5d April		
Street address (including apt. no.)	\$	\$		For Privacy Act and Paperwork
	5e May	5f June		Reduction Act
	\$	\$		Notice, see the
	5g July	5h August		2011 General Instructions for
City, state, and ZIP code	\$	\$		Certain Information
	5i September	5j October		Returns.
PSE'S name and telephone number	\$	\$		
	5k November	5I December		
	\$	\$		
Account number (see instructions)				

Form **1099-K**

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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.