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Page 1 of 6 of Form 1099-K (Page 2 is Blank) 10

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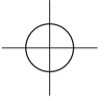
Date _____

Action	Date	Signature
O.K. to print T:FP:F		
O.K. to print Responsible scan organization		
Revised proofs requested		

.Separation 1 for page 1 of Form 1099-K. Prints in Red (J-6983) Ink.

Separation 2 for page 1 of Form 1099-K. Prints in Black Ink.

Do not move lines on form. The boxes have different depths and some don't fall on the grid. The forms depth is 4.5" from top rule to bottom rule.



remove shading remove this box taxpayer/ Network/

1010 VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-XXXX
		PAYEE'S federal identification no.	2011
		PSE'S federal identification no.	
Check box if FILER is Payment Settlement Entity (PSE) <input type="checkbox"/> OR Check box if FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP) <input type="checkbox"/>		Form 1099-K	
PAYEE'S name		1 Gross amount of merchant card/third party payments	2
Street address (including apt. no.)		3	4
City, state, and ZIP code		5a January	5b February
PSE'S name and telephone number		5c March	5d April
Account number (see instructions)		5e May	5f June
		5g July	5h August
		5i September	5j October
		5k November	5l December

Merchant Card and Third Party Payments

Copy A For Internal Revenue Service Center File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

Form 1099-K Cat. No. 54118B 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

1. Remove PSE'S federal identification no. box.
2. Shorten Year box to 1 inch in height. Move number and words "Form 1099-K" up to fit in it.
3. Increase height of boxes 1 and 2 to 0.6 inches and move up to occupy empty space. Box 2 remains shaded.
3. Move shaded boxes 3 and 4 up to fill new empty space.
4. Increase height of boxes 5a through 5l to 0.4 inches each.

Draft
11/30/12

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CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-XXXX	2011 Form 1099-K
	PAYEE'S federal identification no.		
	PSE'S federal identification no.		
If checked, FILER is Payment Settlement Entity (PSE) <input type="checkbox"/> OR If checked, FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP) <input type="checkbox"/>	1 Gross amount of merchant card/third party payments \$	2	<p style="text-align: center;">Copy B For Payee</p> <p style="font-size: small;">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 name	3	4	
Street address (including apt. no.)	5a January \$	5b February \$	
City, state, and ZIP code	5c March \$	5d April \$	
PSE'S name and telephone number	5e May \$	5f June \$	
Account number (see instructions)	5g July \$	5h August \$	
	5i September \$	5j October \$	
	5k November \$	5l December \$	
	\$	\$	

Form **1099-K** (Keep for your records) Department of the Treasury - Internal Revenue Service

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Merchant Card and Third Party Payments

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Draft
 11/30/20

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Instructions for Payee

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. You have received this form because you have accepted merchant cards for payments, or because you received payments through a third party network that exceeded \$20,000 in gross total reportable payment transactions and the total number of those transactions exceeded 200 for the calendar year.

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.

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 merchant card/third party network payments made to you through the PSE during the tax year.

Box 5a–5l. Shows the gross amount of merchant card/third party network payments received by you for each month of the reporting calendar year. This amount is provided to assist you in the accurate preparation of your fiscal year tax return.

Draft as of
11/30/2010

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VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.	FILER'S federal identification no.	OMB No. 1545-XXXX <div style="text-align: center; font-size: 2em; font-weight: bold;">2011</div>
	PAYEE'S federal identification no.	Form 1099-K
Check box if FILER is Payment Settlement Entity (PSE) <input type="checkbox"/> OR Check box if FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP) <input type="checkbox"/>	1 Gross amount of merchant card/third party payments \$	2
PAYEE'S name	3	4
Street address (including apt. no.)	5a January \$	5b February \$
	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 \$
Account number (see instructions)	5k November \$	5l December \$

Form **1099-K** Department of the Treasury - Internal Revenue Service

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taxpayer/

Network/

Merchant Card and Third Party Payments

Copy C For Filer

For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

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Draft 11/30/12

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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. 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.



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11/30/2010