



## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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**Payment Card and  
Third Party  
Network  
Transactions**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205			
		PAYEE'S TIN	Form <b>1099-K</b> (Rev. January 2022)			
		<b>1a</b> Gross amount of payment card/third party network transactions \$ _____	For calendar year 20 ____			
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>1b</b> Card Not Present transactions \$ _____		
		<b>3</b> Number of payment transactions	<b>2</b> Merchant category code	<b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>		
PAYEE'S name		<b>4</b> Federal income tax withheld \$ _____				
Street address (including apt. no.)		<b>5a</b> January \$ _____	<b>5b</b> February \$ _____			
		<b>5c</b> March \$ _____	<b>5d</b> April \$ _____			
City or town, state or province, country, and ZIP or foreign postal code		<b>5e</b> May \$ _____	<b>5f</b> June \$ _____			
		<b>5g</b> July \$ _____	<b>5h</b> August \$ _____			
PSE'S name and telephone number		<b>5i</b> September \$ _____	<b>5j</b> October \$ _____			
		<b>5k</b> November \$ _____	<b>5l</b> December \$ _____			
Account number (see instructions) _____	2nd TIN not. <input type="checkbox"/>	<b>6</b> State _____	<b>7</b> State identification no. _____			<b>8</b> State income tax withheld \$ _____

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**Payment Card and  
Third Party  
Network  
Transactions**

**Copy 1  
For State Tax  
Department**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205	
		PAYEE'S TIN	Form <b>1099-K</b> (Rev. January 2022)	
		1a Gross amount of payment card/third party network transactions \$ _____	For calendar year 20 ____	
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"/>		1b Card Not Present 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		3 Number of payment transactions	4 Federal income tax withheld \$ _____	
		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		6 State		7 State identification no.
Account number (see instructions)				8 State income tax withheld \$ _____ ----- \$ _____

CORRECTED (if checked)

**Payment Card and  
Third Party  
Network  
Transactions**

**Copy B  
For Payee**

This is important tax information and is being furnished to the IRS. 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 or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205		
		PAYEE'S TIN	Form <b>1099-K</b> (Rev. January 2022)		
		1a Gross amount of payment card/third party network transactions \$	For calendar year 20 ____		
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"/>		1b Card Not Present transactions \$		2 Merchant category code	
		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions	4 <b>Federal income tax withheld</b> \$
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		6 State		7 State identification no.	8 State income tax withheld \$
Account number (see instructions)		-----		-----	-----

## 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 in the calendar year reported on this form. Merchant acquirers and third party settlement organizations, as payment settlement entities (PSEs), 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.

If the Form 1099-K is related to your business, see Pub. 334 for more information. If the Form 1099-K is related to your work as part of the gig economy, see [www.irs.gov/GigEconomy](http://www.irs.gov/GigEconomy).

See the separate instructions for your income tax return for using the information reported on this form.

**Payee's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**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.** Shows 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.

**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 TIN or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, and Pub. 505. Include this amount on your income tax return as tax withheld.

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

**Boxes 6–8.** Show 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).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

CORRECTED (if checked)

**Payment Card and  
Third Party  
Network  
Transactions**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205	
		PAYEE'S TIN	Form <b>1099-K</b> (Rev. January 2022)	
		1a Gross amount of payment card/third party network transactions \$ _____	For calendar year 20 ____	
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"/>		1b Card Not Present transactions \$ _____		2 Merchant category code
		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions
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 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)				8 State income tax withheld \$ _____

**Copy 2**

To be filed with the recipient's state income tax return, when required.

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**Payment Card and  
Third Party  
Network  
Transactions**

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205	
		PAYEE'S TIN	Form <b>1099-K</b> (Rev. January 2022)	
		1a Gross amount of payment card/third party network transactions \$	For calendar year 20 ____	
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"/>		1b Card Not Present transactions \$		2 Merchant category code
		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions
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 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				
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	6 State	7 State identification no.	8 State income tax withheld \$
				\$

**Copy C  
For FILER**

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

## **Instructions for FILER Who Is a Payment Settlement Entity or Electronic Payment Facilitator/Other Third Party**

To complete Form 1099-K, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-K.

To get and to order these instructions, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1099-K, call the information reporting customer service site toll free at 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).