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, 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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

7070 NOID C	ORRE	CTED		
FILER'S name, street address, city or town, state or province, countr or foreign postal code, and telephone no.	y, ZIP	FILER'S TIN	OMB No. 1545-2205	Payment Card and
		PAYEE'S TIN	20 21	Third Party
		1a Gross amount of payment card/third party network transactions		Network Transactions
		\$	Form 1099-K	
		1b Card Not Present transactions	2 Merchant category	Copy A
Check to indicate if FILER is a (an): Check to indicate transaction:	S	\$		For Internal Revenue
Payment settlement entity (PSE) Payment card		3 Number of payment transactions	4 Federal income tax withheld	Service Center
Electronic Payment Facilitator (EPF)/Other third party Third party network		transactions	\$	
PAYEE'S name		5a January	5b February	File with Form 1096.
		\$	\$	E Disco Ast
		5c March	5d April	For Privacy Act and Paperwork
Street address (including apt. no.)		\$	\$	Reduction Act
		5e May	5f June	Notice, see the
		\$	\$	2021 General
		5g July	5h August	Instructions for Certain Information
City or town, state or province, country, and ZIP or foreign postal coo	de	\$	\$	Returns.
		5i September	5j October	
PSE'S name and telephone number		\$	\$	
		5k November	5I December	
		\$	\$	
Account number (see instructions) 2nd	TIN not.	6 State	7 State identification	no. 8 State income tax withheld
				\$
				\$
Form 1000-K Cat No. 5/119B	MANANA iro	gov/Form1000K	Dopartment of the Ti	rossum Internal Povenue Service

Form 1099-K Cat. No. 54118B www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRE	CTED		
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	Payment Card and
	PAYEE'S TIN	2021	Third Party Network
	1a Gross amount of payment card/third party network transactions		Transactions
	\$	Form 1099-K	
	1b Card Not Present transactions	2 Merchant category co	Сору і
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$		For State Tax Department
Payment settlement entity (PSE) Payment card	3 Number of payment transactions	Federal income tax withheld	Department
Electronic Payment Facilitator (EPF)/Other third party Third party network	in an out on o	\$	
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	
PSE'S name and telephone number	\$	\$	
	5k November	5I December	
	\$	\$	
Account number (see instructions)	6 State	7 State identification no	
			\$
			\$

Form **1099-K**

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

☐ CORRE	CTED (if checked)		
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	
or foreign postal code, and telephone no.	PAYEE'S TIN	2021	Payment Card and Third Party Network
	1a Gross amount of payment card/third party network transactions		Transactions
	\$	Form 1099-K	
	1b Card Not Present transactions	2 Merchant category c	code Copy B
Check to indicate if FILER is a (an): Check to indicate transactions reported are:	\$		For Payee
Payment settlement entity (PSE) Payment card	3 Number of payment transactions	4 Federal income tax withheld	This is important tax
Electronic Payment Facilitator (EPF)/Other third party Third party network		\$	information and is being furnished to
PAYEE'S name	5a January	5b February	the IRS. If you are
	\$	\$	required to file a return, a negligence
	5c March	5d April	penalty or other
Street address (including apt. no.)	\$	\$	sanction may be imposed on you i
	5e May	5f June	taxable income
	\$	\$	results from this transaction and the
	5g July	5h August	IRS determines that it
City or town, state or province, country, and ZIP or foreign postal code	\$	\$	has not beer reported
	5i September	5j October	Topontoa
PSE'S name and telephone number	\$	\$	
	5k November	5I December	
	I A	I A	ı

Form **1099-K**

Account number (see instructions)

(Keep for your records)

www.irs.gov/Form1099K

6 State

Department of the Treasury - Internal Revenue Service

8 State income tax withheld

7 State identification no.

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 (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.

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

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.

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–5I. 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*.

FreeFile. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRE	ECTED (if checked)		
FILER'S name, street address, city or town, state or province, country, ZIP	FILER'S TIN	OMB No. 1545-2205	
or foreign postal code, and telephone no.	PAYEE'S TIN	2021	Payment Card and Third Party Network
	1a Gross amount of payment card/third party network transactions	Form 1099-K	Transactions
	1b Card Not Present transactions	2 Merchant category	code Copy 2
Check to indicate if FILER is a (an): Payment settlement entity (PSE) Electronic Payment Facilitator (EPF)/Other third party Check to indicate transactions reported are: Payment card Third party network	3 Number of payment transactions	Federal income tax withheld	
PAYEE'S name	5a January \$ 5c March	5b February \$ 5d April	
Street address (including apt. no.)	\$ 5e May	\$ 5f June	To be filed with the recipient's state income tax return
	\$ 5g July	\$ 5h August	when required
City or town, state or province, country, and ZIP or foreign postal code	\$ 5i September	\$ 5j October	
PSE'S name and telephone number	\$	\$	
	5k November	5I December	

6 State

Form **1099-K**

Account number (see instructions)

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Department of the Treasury - Internal Revenue Service

8 State income tax withheld

7 State identification no.

Table Transactions Transaction			CTED	OID 🗌 CORRE	☐ VOID
PAYEE'S TIN 1a Gross amount of payment card/third party network transactions	vment Card and		FILER'S TIN	or province, country, ZIP	
Transactions Transa	Third Party		PAYEE'S TIN		
The Card Not Present transactions 2 Merchant category code For FILER	Transactions		card/third party network		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) Payment card Third party network Sa January Sb February PAYEE'S name Payment settlement entity (PSE) Payment card Third party network Sa January Sb Account number (see instructions) Payment settlement entity (PSE) Payment card Third party network Third party network Sa January Sb February Sc March Sc March Sc March Sc March Sc May Sf June Sc May Sf June Instructions for Certain Information Returns. PSE'S name and telephone number Si September Si December Sk November Si December Sk November Si December Sk November Si December Sk November Sk November Si December Sk November Sk		Form 1099-K	\$		
Payment settlement entity (PSE) Payment card Payment facilitator Payment Facilitat	Сору С	2 Merchant category code	transactions		
Payment settlement entity (PSE) Payment card Electronic Payment Facilitator (EPF)/Other third party PAYEE'S name For Privacy Act and Paperwork Street address (including apt. no.) Street addres	For FILER		•		
Electronic Payment Facilitator (EPF)/Other third party Third party network			3 Number of payment transactions		Payment settlement entity (PSE) Payment card
Street address (including apt. no.) Street addr			transactions	rty network	Electronic Payment Facilitator (EPF)/Other third party Third party network
Street address (including apt. no.) Step May Street address (including apt. no.) Step May Street address (including apt. no.) Step May Step May Step May Step State income tax withheld approach to the province, see the province,	For Driveou Act	5b February	5a January		PAYEE'S name
Street address (including apt. no.) Step May Street August Street address (including apt. no.) Step May Street August S	1	\$	\$		
Se May \$ 5f June \$ Instructions for Certain Information \$ 5g July \$ 5i September \$ 5i September \$ 5k November \$ 5k November \$ \$ Account number (see instructions) 2nd TIN not. 6 State 7 State identification no. 8 State income tax withheld \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Reduction Act	5d April	5c March		
City or town, state or province, country, and ZIP or foreign postal code PSE'S name and telephone number Account number (see instructions) Set Nay \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Notice, see the	\$	\$		Street address (including apt. no.)
City or town, state or province, country, and ZIP or foreign postal code Signaly Sh August Signaly		5f June	5e May		
City or town, state or province, country, and ZIP or foreign postal code Si September Sj October \$ Sk November \$ Account number (see instructions) State income tax withheld \$ State i	Certain Information	\$	\$		
PSE'S name and telephone number Si September Sj October	Returns.	5h August	5g July		
PSE'S name and telephone number \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$	\$	or foreign postal code	City or town, state or province, country, and ZIP or foreign p
Sk November \$ 10 December \$ 2 November \$ 2 November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November \$ November \$ 5 November		5j October	5i September		
Account number (see instructions) 2nd TIN not. 6 State 7 State identification no. 8 State income tax withheld \$		\$	\$		PSE'S name and telephone number
Account number (see instructions) 2nd TIN not. 6 State 7 State identification no. 8 State income tax withheld \$\$\$\$		5I December	5k November		
\$		\$	\$		
	8 State income tax withheld	7 State identification no.	6 State	2nd TIN not	Account number (see instructions)
\$	<u></u> \$				
	\$				

Form **1099-K**

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

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

To complete Form 1099-K, use:

- The 2021 General Instructions for Certain Information Returns, and
- The 2021 Instructions for Form 1099-K.

To order these instructions and additional forms, go to www.irs.gov/Form1099K.

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

Due dates. Furnish Copy B of this form to the recipient by January 31, 2022.

File Copy A of this form with the IRS by February 28, 2022. If you file electronically, the due date is March 31, 2022. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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).