

## eBay and Form 1099-K

You may receive a Form 1099-K from eBay, depending on the totals of your sales and transactions. This is to help you comply with your tax obligations.

Your Form 1099-K includes the gross amount of all reportable payment transactions and does not include any adjustments, for example, credits, discounts, fees, refunds, or any other adjustable amounts. This means that the gross amount reported on your Form 1099-K may not be the final reportable amount on your tax return. Consult a tax advisor for any questions about your specific situation.

Form 1099-K is an IRS form for reporting applicable payments received within a calendar year. Online marketplaces like eBay are required to issue a 1099-K to US sellers who've received payments from online sales that meet or exceed the minimum threshold set by the IRS and each applicable state. We'll provide you with Form 1099-K by January 31 each year if you've received payments that meet or exceed the minimum IRS or state reporting thresholds in the previous calendar year:

|              | IRS      | minimum  | reporting |
|--------------|----------|----------|-----------|
| thresholds   | 2021     | 2022     | 2023      |
|              | Gross    |          |           |
| payments     | \$20,000 | \$20,000 | \$20,000  |
| Transactions | 200      | 200      | 200       |

If eligible, you'll automatically receive a Form 1099-K in the mail. You can also receive a downloadable copy in [Seller Hub - opens in new window or tab](https://www.ebay.com/sh/fin/taxforms) and My eBay. It will show payments received for sales on eBay, and includes the gross amount and number of payment transactions, your name, address, and 9-digit Tax ID. Forms 1099-K will also be reported to the IRS and the correct state tax authority, where applicable. If PayPal or another authorized payment service also processed any of your eBay payments during the previous calendar year, you should receive a separate form from them, if your transactions met the IRS reporting thresholds outlined above.

## Verifying your

Tax ID. After you provide your Tax ID, eBay will verify it. If your details can't be verified, you'll need to provide a Form W-9 or Form W-8. If this is the case, we'll let you know what you need to do.

**Tip** When filing your tax return with the IRS, please ensure that the name on your eBay account is the same name associated with your Tax ID.

## Form 1099-K and multiple eBay accounts

If you have multiple eBay accounts associated with the same Tax ID, your thresholds are calculated by combining all payment transactions. If your combined sales exceed the above thresholds, you'll receive a Form 1099-K for each account, even if one or more of the individual accounts do not exceed the IRS reporting thresholds. For example, you may have two eBay seller accounts associated with the same Tax ID. For the tax year 2023, if you have over 200 sales transactions combined between the two accounts, and received \$19,999 in payments on one account and \$5 on the other, you'll receive a separate Form 1099-K for each account. We can't split the form between multiple tax ID numbers for the same calendar year.

## What's included in Form 1099-K

As Form 1099-K is an IRS information return, it includes the gross amount of all reportable payments within a calendar year, based on when funds settle to eBay, not necessarily when funds are received by sellers. This amount does not include any adjustments, for example, credits, discounts, fees, refunds, or any other adjustable amounts. This means that the gross amount on your Form 1099-K may not be the final reportable amount on your tax return. You should consult your tax advisor to determine how best to use the information on your Form 1099-K when filing your personal and/or business income tax return. If there's an issue with any transaction on your Form 1099-K, you can [contact us](#) with the item number and any relevant information about the transaction. Additionally, Form 1099-K does not include the [sales tax](https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section4) when it is automatically collected and remitted by eBay.

**Tip** We'll send your Form 1099-K with the information you've used to register your account, in accordance with IRS recommendations. For more information, visit [the IRS website](#).

href="https://www.irs.gov/businesses/understanding-your-form-1099-k"

target="\_blank">Understanding your Form 1099-K - opens in new window or tab</a> on the IRS website.<h2 id="section4">1099-K detailed report</h2>To help reconcile the transactions included on your Form 1099-K, you can download a 1099-K detailed report that provides a detailed breakdown of all unadjusted gross payment transactions on your 1099-K form.Here's how to download your 1099-K detailed report in Seller Hub:<ol><li>Go to the <a href="http://www.ebay.com/sh/fin" target="\_blank">Payments tab - opens in new window or tab</a> in Seller Hub.</li><li>From the menu on the left, select <b>Taxes</b>.</li><li>Select 1099-K details.</li><li>Select Generate.</li></ol>Here's how to download your 1099-K detailed report in My eBay:<ol><li>Go to <a href="https://ppcapp.ebay.com/myppc/wallet/list" target="\_blank">Payments - opens in new window or tab</a> in My eBay.</li><li>Scroll down to Payment reports and taxes.</li><li>Select Form 1099-K.</li><li>Select Request 1099-K detailed report.</li></ol>Once your report is available to download, you'll be notified by email.If you have specific questions about reconciling the amounts on your Form 1099-K, we recommend you speak with a tax professional.<h2 id="section5">Changes to the IRS minimum reporting threshold in 2024</h2>The IRS is lowering the Form 1099-K reporting threshold, but has delayed the date of the change by 1 year. Starting on January 1, 2024, IRS regulations require all businesses that process payments, including online marketplaces like eBay, to issue a Form 1099-K to sellers who receive \$600 or more in gross payouts. If you receive \$600 or more in gross payouts over the course of the 2024 calendar year, we'll provide a Form 1099-K to you by January 31, 2025. Your 2021 through 2023 tax obligations aren't affected by this change.If you haven't already given us your Social Security Number (SSN), Employer Identification Number (EIN), or Individual Tax Identification Number (ITIN), we'll ask you to provide it once you reach \$600 in sales. This information is required for all sellers. If you don't provide us with an SSN,

EIN, or ITIN, your payouts will be put on hold, and we may deduct backup withholding from future payouts. For more information, see our [frequently asked questions - opens in new window or tab](https://pages.ebay.com/seller-center/service-and-payments/2022-changes-to-ebay-and-your-1099-k.html) in the Seller Center.

Form 1099-K, IRS tax form 1099-K, ebay 1099-k, eBay taxes, eBay tax form 1099-k, eBay 1099-K threshold, 1099k, tax reporting, tax reports, irs, IRS