

Form 1099-K

(Rev. 03-2024)

Department of the Treasury
Internal Revenue Service

Payment Card and Third Party Network Transactions

OMB No. 1545-2205

2024



Form 1099-K (Rev. 03-2024) Catalog Number 73471P
Department of the Treasury **Internal Revenue Service** www.irs.gov



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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 [IRS.gov/Form1099](https://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.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

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

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☐ VOID ☐ CORRECTED

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 Third Party Network Transactions
		PAYEE'S TIN	Form 1099-K		
		1a Gross amount of payment card/third party network transactions \$	(Rev. March 2024)		
			For calendar year _____		
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		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
		3 Number of payment transactions	4 Federal income tax withheld \$		
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)	2nd TIN not. <input type="checkbox"/>				

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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 Third Party Network Transactions		
		PAYEE'S TIN	Form 1099-K (Rev. March 2024)				
		1a Gross amount of payment card/third party network transactions \$	For calendar year _____				
		1b Card Not Present transactions \$	2 Merchant category code				
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"/>		3 Number of payment transactions	4 Federal income tax withheld \$	Copy 1 For State Tax Department	
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 \$			
		6 State		7 State identification no.			8 State income tax withheld \$
		-----		-----			----- \$
Account number (see instructions)							

☐ CORRECTED (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 Form 1099-K (Rev. March 2024) For calendar year _____	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.
		PAYEE'S TIN		
		1a Gross amount of payment card/third party network transactions \$ _____		
		1b Card Not Present transactions \$ _____	2 Merchant category code	
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"/>	3 Number of payment transactions	4 Federal income tax withheld \$ _____	
		5a January \$ _____	5b February \$ _____	
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5c March \$ _____	5d April \$ _____	
		5e May \$ _____	5f June \$ _____	
		5g July \$ _____	5h August \$ _____	
		5i September \$ _____	5j October \$ _____	
PSE'S name and telephone number		5k November \$ _____	5l December \$ _____	
		6 State _____	7 State identification no. _____	8 State income tax withheld \$ _____ \$ _____
Account number (see instructions)				

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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.

Note: For more information on why you received your Form 1099-K, go to www.irs.gov/KnowYour1099K. For information on what to do with your Form 1099-K, go to www.irs.gov/businesses/what-to-do-with-form-1099-k.

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, go to 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.

Note: The gross amount is the total dollar amount of total reportable payment transactions without regard to any adjustments for credits, cash equivalents, discount amounts, fees, refunded amounts, shipping amounts, or any other amounts. The dollar amount of each transaction is determined on the date of the transaction.

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*.

Free File Program. 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.

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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 Third Party Network Transactions		
		PAYEE'S TIN		Form 1099-K				
		1a Gross amount of payment card/third party network transactions \$		(Rev. March 2024)				
				For calendar year _____				
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"/>		1b Card Not Present transactions \$		2 Merchant category code		Copy 2 To be filed with the recipient's state income tax return, when required.
				3 Number of payment transactions		4 Federal income tax withheld \$		
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								
Account number (see instructions)		6 State		7 State identification no.		8 State income tax withheld \$		
						----- \$		

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