☐ CORRECTED (if checked)

FILER'S name **John Doe**			1a Gross amount of payment card/third party network transactions $	OMB No. 1545-2205 Form **1099-K** (Rev. December 2026)	**Payment Card and Third Party Network Transactions**
Street address **123 s 2nd st**	Room or suite no.		1b Card Not Present transactions $	**For calendar year** **2026**	
City or town **Miami**	Telephone number **(123)-456-7899**		1c Cash tips $	1d TTOC	**Copy B** **For Payee**
State or province **FL**	Country **US**	ZIP or foreign postal code **33139**	2 Merchant category code	3 Number of payment transactions	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.
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 ☐		4 Federal income tax withheld $		
FILER'S TIN **12-3456789**	PAYEE'S TIN **xxx-xx-123**		5a January $	5b February $	
PAYEE'S name **James Smith**			5c March $	5d April $	
Street address **456 w 3rd St**	Apt. no.		5e May $	5f June $	
City or town **Beverly Hills**			5g July $	5h August $	
State or province **CA**	Country **US**	ZIP or foreign postal code **90210**	5i September $	5j October $	
PSE'S name and telephone number			5k November $	5l December $	
Account number (see instructions) **123456789**			6 State income tax withheld $ $	7 State identification no.	8 State

Form **1099-K** (Rev. 12-2026) (Keep for your records) www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service