

1099-K EXPLANATION FORM

A FILER'S name, street address, city, state, ZIP code, and telephone no.

When Chase is the Payment Settlement Entity, one of the following FILER names and addresses will be listed, based on region:

- (1) Paymentech LLC
- (2) J.P. Morgan International Finance Limited
(Chase Paymentech Europe, Limited)
- (3) Dearborn Merchant Services, Inc.
(Chase Paymentech Solutions (Canada))

If Chase is the Electronic Payment Facilitator, the entity listed will be Paymentech, LLC along with our corporate address (please see section B below for definitions).

**B If checked, FILER is Payment Settlement Entity (PSE) OR
If checked, FILER is Electronic Payment Facilitator (EPF)/Third Party Payer (TPP)**

If Payment Settlement Entity (PSE) is checked, it indicates a two-party business relationship between Chase and the Merchant. Chase processes and settles the transactions reported on this form.

If Electronic Payment Facilitator (EPF)/Third-Party Payer (TPP) is checked, it means there is a third-party between Chase and the Merchant.

C Type of transaction being reported

Either Payment card or Third party network.

D PAYEE'S name

Merchant's IRS filing name; this must match what the IRS has on file for that business.

Street address (including apt. no.)

Merchant's filing street address.

City, state, and ZIP code

Merchant's filing city, state and zip code.

E PSE'S name and telephone number

If Chase is the EPF, the name of the company with whom you have a merchant agreement for your payment processing will appear here.

F Account number

The unique key identifier to the Chase Tax ID Database of Record.

G FILER'S federal identification no.

The Tax Identification Number for Paymentech, LLC, J.P. Morgan International Finance Limited (Chase Paymentech Europe, Limited) or Dearborn Merchant Services, Inc. (Canada), based on region.

H PAYEE'S taxpayer identification no.

Merchant's Employee Identification Number (EIN) or Social Security Number (SSN).

**I Box 1a
Gross amount of payment card/
third party network transactions**

Merchant's annual gross amount of reportable payment transactions.

**Box 1b
Card Not Present transactions**

Card Not Present transactions included in 1a.

Box 2
The merchant category code (MCC) used for transactions reported on this form, determined by the MCC with the highest processing amount.

Box 3
The total number of payment transactions for the year.

Box 4
Federal income tax withheld (if applicable).

Boxes 5a through 5l
These boxes show the Merchant's monthly gross amount of reportable payment transactions.

Boxes 6, 7 and 8
State and State income tax withheld (if applicable).

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <div style="text-align: center;">A</div>		FILER'S federal identification no. G	OMB No. 1545-2205 <div style="font-size: 2em; font-weight: bold;">2017</div> Form 1099-K	Payment Card and Third Party Network Transactions
		PAYEE'S taxpayer identification no. H		
		1a Gross amount of payment card/third party network transactions I \$		
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"/> C Third party network <input type="checkbox"/>		Copy B For Payee This is important tax information and is being furnished to the Internal Revenue Service. 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 name Street address (including apt. no.) <div style="text-align: center;">D</div> City or town, state or province, country, and ZIP or foreign postal code		1b Card Not Present transactions \$	2 Merchant category code	
PSE'S name and telephone number <div style="text-align: center;">E</div>		3 Number of payment transactions	4 Federal income tax withheld \$	
Account number (see instructions) <div style="text-align: center;">F</div>		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.	

Form **1099-K**

(Keep for your records)

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service