



AMAZON PAYMENTS, INC.  
PO BOX 80683  
SEATTLE, WA 98108-0683

TEJA GUDURU  
5403 CHATEAU, APT #4  
ROLLING MEADOWS, IL 60008

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  AMAZON PAYMENTS, INC. PO BOX 80683 SEATTLE, WA 98108-0683 1-425-697-9440		FILER'S TIN 20-2936165	OMB No. 1545-2205	<b>Payment Card and Third Party Network Transactions</b>
		PAYEE'S TIN XXX-XX-7291	Form <b>1099-K</b>  (Rev. January 2022)	
		<b>1a</b> Gross amount of payment card/third party network transactions \$ 29,956.21	For calendar year 20 <u>22</u>	
		<b>1b</b> Card Not Present transactions \$ 29,956.21	<b>2</b> Merchant category code	
Check to indicate if FILER is a (an):  Payment settlement entity (PSE) <input checked="" 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 checked="" type="checkbox"/>	<b>3</b> Number of payment transactions 862	<b>4</b> Federal income tax withheld \$ 0.00	<b>Copy B For Payee</b>  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 name and address  TEJA GUDURU 5403 CHATEAU, APT #4 ROLLING MEADOWS, IL 60008		<b>5a</b> January \$ 0.00	<b>5b</b> February \$ 0.00	
		<b>5c</b> March \$ 0.00	<b>5d</b> April \$ 0.00	
		<b>5e</b> May \$ 0.00	<b>5f</b> June \$ 0.00	
		<b>5g</b> July \$ 0.00	<b>5h</b> August \$ 0.00	
		<b>5i</b> September \$ 0.00	<b>5j</b> October \$ 31.29	
PSE'S name and telephone number		<b>5k</b> November \$ 4,668.29	<b>5l</b> December \$ 25,256.63	
Account number (see instructions)  1099K_1002836111		<b>6</b> State  IL	<b>7</b> State identification no.	
			<b>8</b> State income tax withheld \$ \$	

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

### 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.

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](http://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.

**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](http://www.irs.gov/Form1099K).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

Amazon has included the below supplemental information to provide further detail on Form 1099-K reporting requirements and on how the unadjusted gross sales are calculated. This statement is for information purposes only and is not provided to the IRS.

**Important:** Information in this document does not constitute tax, legal, or other professional advice and must not be used as such. To find out how this legislation will affect your business, or if you have other questions, please contact your tax, legal, or other professional adviser.

## Form 1099-K: Payment Card and Third Party Network Transactions

### What is form 1099-K?

Amazon is required to file Form 1099-K each calendar year to report the unadjusted gross amount of all reportable payment transactions, which are defined as payment card transactions or third party network transactions. Amazon must report if you amassed more than \$20,000 in unadjusted gross sales AND you had more than 200 transactions during the 2022 calendar year, you were subject to withholding, or you have an address in a state with a lower reporting threshold.

**Note: If multiple accounts share a Tax ID, the values on Form 1099-K include the total of those accounts.**

For invoicing orders, Amazon is required to report on the date of the transaction, while the Date Range reports in your Seller Central account are based on the date you received the funds into your account. Due to invoicing, you may see a difference in reported amounts month over month, or an overlap between December and January.

### How are unadjusted gross sales calculated?

Unadjusted gross sales means the total sales, unadjusted for fees or refunds (displayed in the table below). It is the amount the buyer paid for an order even if the order is later refunded. Please note, if you have multiple accounts the values below will reflect aggregated information.

Month (1099-K Box)	Product Sales (\$)	+	Shipping Credits (\$)	+	Gift Wrap Credits (\$)	-	Promotional Rebates (\$)	+	Sales Tax Collected (\$)	+	PYOP (\$)	=	Unadjusted Gross Sales (\$)
January (5a)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
February (5b)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
March (5c)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
April (5d)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
May (5e)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
June (5f)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
July (5g)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
August (5h)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
September (5i)	0.00		0.00		0.00		0.00		0.00		0.00		0.00
October (5j)	28.95		0.00		0.00		0.00		2.34		0.00		31.29
November (5k)	4,352.69		39.58		0.00		12.75		288.77		0.00		4,668.29
December (5l)	23,614.44		254.49		11.97		143.34		1,519.07		0.00		25,256.63
<b>Grand Total (1a)</b>	<b>27,996.08</b>		<b>294.07</b>		<b>11.97</b>		<b>156.09</b>		<b>1,810.18</b>		<b>0.00</b>		<b>29,956.21</b>

*These values are for reference only and may differ from what is displayed on-line due to activity occurring after the form was printed. Values may differ from Copy B due to rounding.*

### How do I find the transactional level details of my unadjusted gross sales for a specific year?

In your business portal you can use the **Date Range Reports** page to generate summary reports for a specific date range. To generate a date range report, follow these steps:

1. From the **Reports** link, select **Payments**
2. Select **Date Range Reports**. You will need to generate a report for both Standard and Invoiced orders (if applicable).
3. Click **Generate Report**
4. In the Generate date range report pop-up box, proceed as follows:
  - a. Select report type: **Transaction**
  - b. Select reporting period: **Month** or **Custom**, and the specified date information
  - c. Click **Generate**
5. Review your report in the list on the **Date Range Reports** page
6. Filter the type column by **Order**
7. Add the total of Product Sales + Product Sales Tax + Shipping Credits + Shipping Credits Tax + Gift Wrap + Gift Wrap Tax + Promotional Rebates + Promotional Rebates Tax for both Standard & Invoiced Orders (if applicable).

**Note: Amazon will not issue an updated Form 1099-K for previous years due to an incorrect name, address, or tax ID. It is your responsibility to have updated information on file in all of your selling accounts.**

### Have a question about your 1099-K?

- Visit [sellercentral.amazon.com](https://sellercentral.amazon.com) and in the 'Help' section submit a contact under 'Other Issues' > 'Tax Questions' OR
- Log in to [taxcentral.amazon.com](https://taxcentral.amazon.com) and click 'Contact Us'