

eBay Commerce Inc.
2145 Hamilton Avenue
San Jose, CA 95125

If you have questions contact:
eBay Customer Service
800-456-3229
or visit us at eBay.com/help

Nitesh Dubal
44 W Walnut St
Unit D
Milford, MA 01757

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

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.

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.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-2205		2023	Payment Card and Third Party Network Transactions	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. eBay Commerce Inc. 2145 Hamilton Avenue San Jose, CA 95125		FILER'S TIN 82-3944433	PAYEE'S TIN XXX-XX-3689			Form 1099-K
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$ 1,890.00	1b Card Not Present transactions \$ 1,890.00			
Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		3 Number of payment transactions 35	4 Federal income tax withheld \$	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.		
Check to indicate transactions reported are: Payment card <input type="checkbox"/>		5a January \$ 165.00	5b February \$ 175.00			
Third party network <input checked="" type="checkbox"/>		5c March \$	5d April \$ 145.00			
PAYEE'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code Nitesh Dubal 44 W Walnut St Unit D Milford, MA 01757		5e May \$	5f June \$ 636.00			
PSE'S name and telephone number ECI eBay Commerce Inc 800-456-3229		5g July \$ 337.00	5h August \$ 281.00			
Account number (see instructions) dubs_treasure		5i September \$ 120.00	5j October \$ 31.00			
		5k November \$	5l December \$			
		6 State MA	7 State identification no.			8 State income tax withheld \$

Item	Date	Check Num	Group	Description	Amount	Contact Name	Phone
Box 1a (Gross amount of payment car			no group		1,890.00	eBay Commerce Inc.	18004563229
Box 1b (Card not present transactio			no group		1,890.00	eBay Commerce Inc.	18004563229
Box 3 (Number of Payment Transactio			no group		35.00	eBay Commerce Inc.	18004563229
Box 5a (January)			no group		165.00	eBay Commerce Inc.	18004563229
Box 5b (February)			no group		175.00	eBay Commerce Inc.	18004563229
Box 5d (April)			no group		145.00	eBay Commerce Inc.	18004563229
Box 5f (June)			no group		636.00	eBay Commerce Inc.	18004563229
Box 5g (July)			no group		337.00	eBay Commerce Inc.	18004563229
Box 5h (August)			no group		281.00	eBay Commerce Inc.	18004563229
Box 5i (September)			no group		120.00	eBay Commerce Inc.	18004563229
Box 5j (October)			no group		31.00	eBay Commerce Inc.	18004563229