

CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.  <b>GLOBAL PAYMENTS DIRECT</b> <b>10 GLENLAKE PARKWAY NE</b> <b>NORTH TOWER</b> <b>ATLANTA, GA 30328-</b>  <b>866-716-0479</b>		FILER'S federal identification no. 13-2749397	OMB No. 1545-2205  <b>2016</b>  Form <b>1099-K</b>	<b>Payment Card and Third Party Network Transactions</b>		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF) <input type="checkbox"/> Other third party		PAYEE'S taxpayer identification no. XX-XXX5813	1a Gross amount of payment card/third party network transactions <b>\$8,650.00</b>	1b Card Not Present transactions <b>\$8,650.00</b>	2 Merchant category code 8699	<b>Copy B</b>  <b>For Payee</b>  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.
Check to indicate transactions reported are: Payment card <input checked="" type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions 48	4 Federal income tax withheld <b>\$0.00</b>	5a January <b>\$0.00</b>	5b February <b>\$0.00</b>	
PAYEE'S name, street address (including apt. no.), city or town, province or state, country, and ZIP or foreign postal code  <b>KENTUCKY SOCIETY FOR HEALTHCARE</b> <b>800 PARK STREET</b>  <b>BOWLING GREEN, KY 42101-</b>		5c March <b>\$0.00</b>	5d April <b>\$0.00</b>	5e May <b>\$0.00</b>	5f June <b>\$0.00</b>	
PSE'S name and telephone number  <b>GLOBAL PAYMENTS DIRECT</b> <b>(855) 477-1196</b>		5g July <b>\$0.00</b>	5h August <b>\$100.00</b>	5i September <b>\$2,450.00</b>	5j October <b>\$4,600.00</b>	
Account number (see instructions)  <b>M0008640000096482</b>		5k November <b>\$1,400.00</b>	5l December <b>\$100.00</b>	6 State 	7 State identification no.	
		8 State income tax withheld <b>\$0.00</b>			9 State income tax withheld <b>\$</b>	

Form **1099-K** (Keep for your records) [www.irs.gov/form1099k](http://www.irs.gov/form1099k) Department of the Treasury - Internal Revenue Service

Volume reflected in the above reporting statement is based on actual transaction date rather than (as with your merchant statement) the settlement or funding date and, as a result, may not reflect the same volume totals as your monthly merchant statements. For questions concerning this information please contact your service provider as listed on your merchant statement.

### 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 that exceeded \$20,000 in gross total reportable transactions and the aggregate number of those transactions exceeded 200 for the calendar year. Merchant acquirers and third party settlement organizations, as payment settlement entities (PSE), 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.

See the separate instructions for your income tax return for using the information reported on this form.

**Payee's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number 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.** May show 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 taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, and Publication 505, Tax Withholding and Estimated Tax, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Boxes 5a-5l.** Shows the gross amount of payment card/third party network transactions made to you for each month of the calendar year.

**Boxes 6-8.** Shows 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).

# CUSTOMER SUPPORT TELEPHONE NUMBER

**1-855-477-1196**

## YOUR MERCHANT ACCOUNT SERVICE PROVIDER

**CyberSource Corporation**

### IMPORTANT INFORMATION - PLEASE READ

A requirement was established as part of the Housing and Economic Recovery Act of 2008. We are providing a Form 1099-K because this federal law now requires all Acquirers (electronic payment processors) in the electronic payments industry to report the gross Visa, MasterCard, and Discover sales volume of their merchant transactions to the Internal Revenue Service (IRS). This reporting requirement applies to transactions beginning on January 1, 2016.

Below are answers to the most commonly asked questions related to the form. If you have any additional questions, please call please call us at the customer support telephone number listed at the top of this page. To speak directly to the IRS for additional information or need help preparing business returns:

**Corporations/Small Businesses/Partnerships/Trusts: 1-800-829-4933**  
**Individuals/Sole Proprietorship: 1-800-829-1040**

### Frequently Asked Questions

**What is a TIN?** A Taxpayer Identification Number (TIN) is a number used by the IRS. If you are a sole proprietor, then your TIN would be your Social Security Number (SSN). If your business is a corporation, partnership, or LLC, then your TIN will be the Employer Identification Number (EIN) issued by the IRS for your legal entity.

**What do you mean by "gross" sales?** The IRS requires reporting of the "gross" credit/debit card processing volume. "Gross" means the total sales volume before any credits were issued, and before any chargebacks or processing fees were assessed. The "Gross" credit/debit card processing volume does not include American Express transactions processed.

**What card types make up the totals on the 1099-K form?** Visa, MasterCard and Discover gross sales activity make up the totals.

**What information will be provided to the IRS?** The IRS will receive the same information that is provided to you in this mailing - on the Form 1099-K. This will include your gross credit/debit card processing volume for 2016, which will be reported by month, along with your payee name and Tax Identification Number (TIN). No sales occurring in 2015, or prior to 2016, will be reported. This reporting requirement only applies to sales processed beginning January 1, 2016.

**Will I receive a Form 1099-K for each merchant location?** If you have multiple locations under the same legal entity and the same TIN, then only one Form 1099-K will be issued. In this case, it will include the combined processing volume for all of the locations. If each of your merchant locations has its own separate legal entity, and unique TIN, a Form 1099-K will be provided for each one.

**If there is incorrect information on the form, how do I get it corrected?** Contact our customer support number at 855-477-1196 and provide information about what is incorrect. If any corrections are needed, you will need to complete and submit a new Form W-9.

**Why is Global Payments Direct showing as the Filer and PSE on my Form 1099-K?** CyberSource is no longer reflected on your Form 1099-K as Global Payments Direct is now directly processing and filing this document. The phone number provided on the Form 1099-K is still CyberSource/Authorize.Net Customer Support.

**Why am I receiving two Form 1099-Ks this year?** CyberSource/Authorize.Net is responsible for processing and filing this document from January thru May 2016. Effective May 2016, Global Payments is directly filing and processing this document.

**Whose phone number is listed on my Form 1099-K if I have any questions?** CyberSource/Authorize.Net Customer Support at 855-477-1196.