

CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no. PayPal, Inc. 2211 North First Street, San Jose, CA 95131		FILER'S federal identification no. 770510487	OMB No. 1545-2205	Merchant Card and Third Party Network Payments
		PAYEE'S taxpayer identification no. XXXXX8792	2011 Form 1099-K	
If checked, FILER is Payment Settlement Entity (PSE) <input checked="" type="checkbox"/> OR If checked, FILER is Electronic Payment Facilitator (EPF)/ Third Party Payer (TPP) <input type="checkbox"/>		1 Gross amount of merchant card/third party network payments \$ 2,182,621.35	2 Merchant category code 0000	Copy B For Payee
		3	4	
PAYEE'S name Labor Law Poster Service		5a January \$ 181,964.77	5b February \$ 154,974.55	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.
Street address (including apt. no.) 5859 W. Saginaw Hwy. Ste. 343		5c March \$ 195,491.11	5d April \$ 157,452.30	
City, state, and ZIP code Lansing, MI 48917		5e May \$ 135,118.10	5f June \$ 115,841.84	
PSE'S name and telephone number PayPal, Inc. 877-569-1129		5g July \$ 59,722.53	5h August \$ 11,217.01	
		5i September \$ 280,170.06	5j October \$ 296,149.71	
		5k November \$ 278,419.64	5l December \$ 316,099.73	
Account number (see instructions) 1471263816333129943				

Instructions for Payee

You have received this form because you have accepted merchant cards for payments, or because you received payments through a third party network that (1) exceeded \$20,000 in gross total reportable payment transactions and (2) the total number of those transactions exceeded 200 for the calendar year. Merchant card and third party network payers, 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 (TPP) 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 how to use the information reported on this form.

Account number. May show an account number or other unique number the PSE assigned to distinguish your account.

Box 1. Shows the aggregate gross amount of merchant card/third party network payments made to you through the PSE during the tax year.

Box 2. Shows the merchant category code used for merchant card/third party network payments (if available) reported on this form.

Boxes 5a-5l. Shows the gross amount of merchant card/third party network payments received by you for each month of the calendar year.

For the latest developments regarding Form 1099-K that may occur after these instructions are printed, visit www.irs.gov/form1099k.