TD Ameritrade

Member FINRA/SIPC

0035512 02 AV 0.380 02 TR 00219 TDDDDW04 110000

CLAUDE SIMON
534 W 42ND ST
APT 8
NEW YORK, NY 10036-6221

1099 Guide for Tax Year 2018

Please visit www.tdameritrade.com/1099guide to access our helpful **1099 Information Guide**.

Go paperless

You can receive your tax documents electronically or by mail. If you choose electronic delivery, you will stop receiving paper tax documents. Instead, you'll get an email when your documents are available online with instructions on how to access and download them. To sign up for electronic delivery of your tax documents, please log in to your account and go to Client Services > My Profile > Communication Preferences.

TDA 1000914 L 01/19

S 035512 TDDDDW04 041044

This page intentionally left blank.

TD Ameritrade Member FINRA/SIPC	Tax Information Account 872678500	Statement Date: 02/06/2019 Document ID: 55CK 016 93MR	2018
PO BOX 2209 OMAHA, NE 68103-2209 **Client Services: 800-669-3900**	CLAUDE SIMON 534 W 42ND ST APT 8 NEW YORK, NY 10036-6221		
PAYER'S TIN: 47-0533629	RECIPIENT'S TIN: XXX-XX-1158		

[ ] **FATCA filing requirement (see instructions)**

Summary Information

DIVIDENDS AND DISTRIBUTIONS — 2018 1099-DIV* — OMB No. 1545-0110

1a- Total ordinary dividends (includes lines 1b, 5)	5,402.45
1b- Qualified dividends	0.00
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)	0.00
2b- Unrecaptured Section 1250 gain	0.00
2c- Section 1202 gain	0.00
2d- Collectibles (28%) gain	0.00
3- Nondividend distributions	3,473.66
4- Federal income tax withheld	**0.00**
5- Section 199A dividends	0.00
6- Investment expenses	0.00
8- Foreign country or US possession: See detail — 7- Foreign tax paid:	271.79
9- Cash liquidation distributions	0.00
10- Noncash liquidation distributions	0.00
11- Exempt-interest dividends (includes line 12)	0.00
12- Specified private activity bond interest dividends (AMT)	0.00

MISCELLANEOUS INCOME — 2018 1099-MISC* — OMB No. 1545-0115

2- Royalties	0.00
3- Other income	0.00
4- Federal income tax withheld	**0.00**
8- Substitute payments in lieu of dividends or interest	0.00

SECTION 1256 CONTRACTS — 2018 1099-B* — OMB No. 1545-0715

8- Profit or (loss) realized in 2018 on closed contracts	0.00
9- Unrealized profit or (loss) on open contracts-12/31/2017	0.00
10- Unrealized profit or (loss) on open contracts-12/31/2018	0.00
11- Aggregate profit or (loss) on contracts	0.00

If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.

*** 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 this income is taxable and the IRS determines that it has not been reported.**

SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Short-term	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Long	D (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	6,828.39	5,724.94	0.00	0.00	1,103.45
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Long-term	**6,828.39**	**5,724.94**	**0.00**	**0.00**	**1,103.45**
Undetermined	B or E (basis not reported to the IRS)	145.58	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Undetermined-term	**145.58**	**0.00**	**0.00**	**0.00**	**0.00**
	Grand total	**6,973.97**	**5,724.94**	**0.00**	**0.00**	**1,103.45**

Withholding	Amount
Federal income tax withheld	0.00

Changes to dividend tax classifications processed after your original tax form is issued for 2018 may require an amended tax form.

TD Ameritrade Clearing, Inc. | Account 872678500

2018

Summary Information
(continued)

02/06/2019

INTEREST INCOME — 2018 1099-INT

OMB No. 1545-0112

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 this income is taxable and the IRS determines that it has not been reported.

1- Interest income (not included in line 3)	0.00
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
4- Federal income tax withheld	**0.00**
5- Investment expenses	0.00
7- Foreign country or US possession: 6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	0.00
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
Tax-exempt obligations (covered lots)	0.00
Tax-exempt private activity obligations (AMT, covered lots)	0.00
14- Tax-exempt and tax credit bond CUSIP number	

The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	0.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Market discount (noncovered lots)	0.00

STATE TAX WITHHELD

Use the details of the State Tax Withholding *page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.*

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS

Use bond-by-bond details from the Form 1099-OID *page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).*

Original issue discount for 2018	0.00
Acquisition premium (covered lots)	0.00
Acquisition premium (noncovered lots)	0.00
Original issue discount on Treasury obligations	0.00
Acquisition premium, Treasury obligations (covered lots)	0.00
Acquisition premium, Treasury obligations (noncovered lots)	0.00
Tax-exempt OID	0.00
Tax-exempt OID (lots not reported)	0.00
Acquisition premium (covered)	0.00
Acquisition premium (lots not reported)	0.00
Tax-exempt OID on private activity bonds	0.00
Tax-exempt OID on private activity bonds (lots not reported)	0.00
Acquisition premium (AMT, covered)	0.00
Acquisition premium (AMT, lots not reported)	0.00
Market discount (all lots)	0.00
Early withdrawal penalty	0.00
Investment expenses	0.00

RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES

The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	6,901.93
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	145.58
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

TD Ameritrade Clearing, Inc. Account 872678500

Proceeds from Broker and Barter Exchange Transactions

2018 **1099-B*** OMB No. 1545-0715 02/06/2019

Sales transactions are grouped by their term (long, short or undetermined) and covered status (covered or noncovered). For tax lots whose term is undetermined, use your historical documents to establish the cost basis and date of purchase. Tax lots with an additional notation of "Ordinary" represent neither short- nor long-term capital transactions. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.

Closing of written options is presented in a distinct manner in accordance with IRS regulation. For these transactions the Cost or other basis (column 1e) is always presented as $0.00 and the Proceeds (column 1d) is the net of proceeds received when the option was written and the cost to close the position.

Several column headings describe two related items: a quantity and a qualifier. For example, proceeds and, if the sale is the result of an option exercise or assignment, whether the proceeds are gross or net (adjusted for any option premium). When these conditions exist, the qualifier is shown to the right of the amount.

FATCA filing requirement [ ]

LONG TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Line 5)*

Report on Form 8949, Part II with Box E checked. Basis is NOT provided to the IRS. *(Line 3)*
"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
UNITED STATES OIL FUND LP UNITS ETF / CUSIP: 91232N108 / Symbol: USO							
04/25/18	500.000	6,828.39	01/25/17	5,724.94	...	1,103.45	Sale
Totals :		**6,828.39**		**5,724.94**		**1,103.45**	

UNDETERMINED TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Line 5)*

Report on Form 8949, Part I with Box B checked or Part II with Box E checked. Basis is NOT provided to the IRS. *(Line 3)*
"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
SPDR GOLD TRUST GOLD SHS ETF / CUSIP: 78463V107 / Symbol: GLD / Note: CL							
01/04/18	0.000	12.31	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000328825
02/06/18	0.000	13.01	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000343376
03/07/18	0.000	11.56	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000305528
04/04/18	0.000	12.62	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000331785
05/04/18	0.000	12.44	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000334217

*** 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 this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).**

TD Ameritrade Clearing, Inc. Account 872678500

Proceeds from Broker and Barter Exchange Transactions

2018 1099-B* OMB No. 1545-0715 (continued) 02/06/2019

UNDETERMINED TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Line 5)*

Report on Form 8949, Part I with Box B checked or Part II with Box E checked. Basis is NOT provided to the IRS. *(Line 3)*
"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
SPDR GOLD TRUST GOLD SHS ETF / CUSIP: 78463V107 / Symbol: GLD / Note: CL (cont'd)							
06/05/18	0.000	12.92	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000351640
07/10/18	0.000	12.42	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000348696
08/08/18	0.000	12.17	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000354309
09/11/18	0.000	12.10	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000358128
10/12/18	0.000	11.19	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000323054
11/13/18	0.000	11.45	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000335639
12/07/18	0.000	11.39	N/A	...	...	...	Principal payment [16] Cost Basis Factor: 0.000322846
	Security total:	145.58		...	...	...	
Totals :		145.58		...		...	

* 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 this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

TD Ameritrade Clearing, Inc. Account 872678500

Detail for Dividends and Distributions

2018 02/06/2019

This section of your tax information statement contains the payment level detail of your taxable dividends, capital gains distributions, exempt-interest dividends, nondividend distributions and liquidation distributions. Also shown are the fair market values of any taxable stock dividends or noncash liquidation distributions.

Federal, state and foreign tax withheld and investment expenses are presented as negative amounts but do not net against the reportable income totals. All amounts are grouped by security, with the transactions listed in chronological order. Subtotals for each security are provided. For situations in which the tax character of a distribution (or part thereof) is different than at the time it was paid, endnotes are provided for further explanation.

Note that a payment characterized as a "Qualified dividend" is only issuer-qualified.

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
ABERDEEN ASIA PACIFIC INCOME F COM	003009107 FAX		01/30/18	362.39	Nonqualified dividend	03
			01/30/18	335.74	Nondividend distribution	03
			01/30/18	-21.38	Foreign tax withheld-Various	03
			02/27/18	364.93	Nonqualified dividend	03
			02/27/18	338.10	Nondividend distribution	03
			02/27/18	-21.53	Foreign tax withheld-Various	03
			03/26/18	367.60	Nonqualified dividend	03
			03/26/18	340.57	Nondividend distribution	03
			03/26/18	-21.68	Foreign tax withheld-Various	03
			04/27/18	370.31	Nonqualified dividend	03
			04/27/18	343.08	Nondividend distribution	03
			04/27/18	-21.84	Foreign tax withheld-Various	03
			05/31/18	373.13	Nonqualified dividend	03
			05/31/18	345.69	Nondividend distribution	03
			05/31/18	-22.01	Foreign tax withheld-Various	03
			06/29/18	376.01	Nonqualified dividend	03
			06/29/18	348.37	Nondividend distribution	03
			06/29/18	-22.18	Foreign tax withheld-Various	03
			07/31/18	379.04	Nonqualified dividend	03
			07/31/18	351.17	Nondividend distribution	03
			07/31/18	-22.36	Foreign tax withheld-Various	03
			08/28/18	382.12	Nonqualified dividend	03
			08/28/18	354.03	Nondividend distribution	03
			08/28/18	-22.54	Foreign tax withheld-Various	03
			10/02/18	385.28	Nonqualified dividend	03
			10/02/18	356.95	Nondividend distribution	03
			10/02/18	-22.73	Foreign tax withheld-Various	03
			10/29/18	388.52	Nonqualified dividend	03
			10/29/18	359.96	Nondividend distribution	03
			10/29/18	-22.92	Foreign tax withheld-Various	03
			11/28/18	757.21	Nonqualified dividend	03

TD Ameritrade Clearing, Inc. — Account 872678500

2018 — 02/06/2019

Detail for Dividends and Distributions

(continued)

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
ABERDEEN ASIA PACIFIC INCOME F COM (cont'd)			11/28/18	-25.20	Foreign tax withheld-Various	03
			01/10/19	763.83	Nonqualified dividend	03
			01/10/19	-25.42	Foreign tax withheld-Various	03
				8,744.03	**Total Dividends & distributions**	
				-271.79	**Total Foreign tax withheld**	
PROSHARES TRUST PSHS SHORT DOW30 ETF	74347B235 DOG		06/27/18	29.77	Nonqualified dividend	
			10/03/18	40.82	Nonqualified dividend	
			01/03/19	47.43	Nonqualified dividend	
				118.02	**Total Dividends & distributions**	
PROSHARES TRUST 1:4 R/S 5/24/18 74347B235	74347R701		03/28/18	14.06	Nonqualified dividend	
				8,876.11	**Total Dividends & distributions**	
				-271.79	**Total Foreign tax withheld**	

TD Ameritrade Clearing, Inc. Account 872678500

Fees and Expenses

2018 02/06/2019

This section of your tax information statement contains the detail of fees and investment expenses that are not accounted for in amounts reportable to the IRS on the various Forms 1099. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.

These amounts are provided here to facilitate an accounting of all amounts received during the year and are totaled in the Reconciliations, Fees, Expenses and Expenditures *found in the Summary Information at the beginning of the statement.*

Description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
Interest Charged		01/31/18	-268.20	Margin interest paid	
		02/28/18	-408.89	Margin interest paid	
		03/29/18	-629.59	Margin interest paid	
		04/30/18	-708.19	Margin interest paid	
		05/31/18	-348.95	Margin interest paid	
		06/29/18	-489.60	Margin interest paid	
		07/31/18	-647.45	Margin interest paid	
		08/31/18	-826.73	Margin interest paid	
		09/28/18	-598.44	Margin interest paid	
		10/31/18	-674.85	Margin interest paid	
		11/30/18	-730.49	Margin interest paid	
		12/31/18	-570.55	Margin interest paid	
			-6,901.93	Total Margin interest paid	
SPDR GOLD TRUST GOLD SHS ETF	78463V107 GLD	01/04/18	-12.31	Gross proceeds investment expense	15
	Note: CL	02/06/18	-13.01	Gross proceeds investment expense	15
		03/07/18	-11.56	Gross proceeds investment expense	15
		04/04/18	-12.62	Gross proceeds investment expense	15
		05/04/18	-12.44	Gross proceeds investment expense	15
		06/05/18	-12.92	Gross proceeds investment expense	15
		07/10/18	-12.42	Gross proceeds investment expense	15
		08/08/18	-12.17	Gross proceeds investment expense	15
		09/11/18	-12.10	Gross proceeds investment expense	15
		10/12/18	-11.19	Gross proceeds investment expense	15
		11/13/18	-11.45	Gross proceeds investment expense	15
		12/07/18	-11.39	Gross proceeds investment expense	15
			-145.58	Total Gross proceeds invstmnt exp	
			-6,901.93	**Total Margin interest paid**	
			-145.58	**Total Gross proceeds invstmnt exp**	

TD Ameritrade Clearing, Inc. Account 872678500

Mutual Fund and UIT Supplemental Information

2018 02/06/2019

The following information may be useful in the preparation of your federal and state income tax return(s). This information represents what was available at the time your tax statement was prepared. It may not be all inclusive and is subject to change. Please contact your mutual fund or UIT directly if you need to verify or supplement this information. Note that depending on your state of residence not all Federal Source income is exempt from state taxation. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.

PROSHARES TRUST PSHS SHORT DOW30 ETF / 74347B235 / DOG

PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES

Fed Source Total **77.44%** *(A detailed breakdown is shown below when available)*

Agency	%	Agency	%	Agency	%
U.S. Treasury	77.44	Fed Farm Credit	0.00	TN Valley Auth	0.00
Fed Home Loan	0.00	Student Loan	0.00	Other Dir. Fed	0.00

TD Ameritrade Clearing, Inc. Account 872678500

Foreign Income and Taxes Summary

2018 02/06/2019

This schedule lists all income and foreign tax by country. Foreign withholding from mutual funds is listed in a separate section with a country designation of "RIC."

Country	Security Description	CUSIP	Dividends Nonqualified	Dividends Qualified	Interest	Total Income	Tax
	ABERDEEN ASIA PACIFIC INCOME F COM	003009107	5,270.37	0.00	0.00	5,270.37	-271.79
Total			**5,270.37**	**0.00**	**0.00**	**5,270.37**	**-271.79**

Grand Total	**Total Foreign Source Income***	**5,270.37**
	Qualified Foreign Source Income**	**0.00**
	Foreign Tax	**-271.79**

* Total Foreign Source Income utilizes the "Total" column for RICs which may not always be supplied.
** Qualified Foreign Source Income utilizes the "Qualified" column for RICs which may not always be supplied.

TD Ameritrade Clearing, Inc. **2018 End Notes for Account 872678500**

03 The tax character of the distribution has been allocated based on information provided by the security issuer.

15 Income or expense adjustment. This security is a widely held fixed investment trust (WHFIT). Items of income, deduction, and credit, and any other information shown on this statement must be taken into account in computing taxable income and credits on your income tax return(s).

16 This transaction represents the sale of assets from a Widely Held Fixed Investment Trust (WHFIT). The cost basis allocation factor is the value of the assets sold divided by the total net asset value of the trust. If you know your cost of the assets sold, use that to determine your gain/loss. Otherwise, determine your cost basis by multiplying your adjusted cost basis by the cost basis allocation factor. For example, if your adjusted basis is $1,000 and the cost basis allocation factor is 0.005 your cost basis allocated to that sale is $1,000 * 0.005 or $5. If there are subsequent sales of trust assets, your adjusted cost basis for the next sale is $995. Sales are reported based on when and for how much the trust sold the asset. This may differ both in timing and amount from what is distributed. There are cases where the proceeds are used to pay expenses and there is no corresponding distribution. For more information refer to regulations section 1.671-5.

CL This trust invests exclusively in "collectibles." Gains recognized from the sale of "collectibles" held for more than one year are taxed at a maximum federal income tax rate of 28%. This applies to gains recognized from the sale of an interest in the trust as well as gains attributable to you from the Trust's sale of "collectibles" which you - through ownership of shares in the trust - are treated as having held for more than one year.

Instructions for Recipient

Common Instructions for Recipient

Recipient'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 or other unique number the payer assigned to distinguish your account.

Backup Withholding. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Nominees. If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2017 General Instructions for Certain Information Returns

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

Keep tax documents for your records.

1099-DIV Instructions for Recipient

Line 1a. Shows total ordinary dividends that are taxable. Include this amount on the "Ordinary dividends" line of Form 1040. Also, report it on Schedule B (1040), if required.

Line 1b. Shows the portion of the amount on line 1a that may be eligible for reduced capital gains rates. See the Form 1040 instructions for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 but treat it as a plan distribution, not as investment income, for any other purpose.

Line 2a. Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See *How To Report* in the Instructions for Schedule D (Form 1040). But, if no amount is shown on lines 2c-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown on line 2a on your Form 1040 rather than Schedule D. See the Form 1040 instructions.

Line 2b. Shows the portion of the amount on line 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet--Line 19 in the Instructions for Schedule D (Form 1040).

Line 2c. Shows the portion of the amount on line 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

Line 2d. Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet--Line 18 in the instructions for Schedule D (Form 1040).

Line 3. Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550.

Line 4. See "Backup Withholding" section.

Line 5. Shows dividends eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 1040.

Line 6. Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included on line 1a.

Line 7. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Lines 8. This line should be left blank if a RIC reported the foreign tax shown on line 7.

Line 9 and 10. Shows cash and noncash liquidation distributions.

Line 11. Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding. See *Line 4* above.

Line 12. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included on line 11. See the instructions for Form 6251.

Lines 13-15. State income tax withheld reporting lines.

1099-B Instructions for Recipient

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

Applicable check box on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D, and which check box is applicable. See the instructions for your Schedule D and/or Form 8949.

Column 1a. Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

Column 1b. If "NONCOVERED" appears on line 5, the date is provided for your reference only. This column may show "Various" if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

Column 1c. Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 8 through 11, no entry will be present.

Column 1d. Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This column does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (whichever is applicable) as explained in the Instructions for Schedule D.

Column 1e. Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a noncompensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option premium. If the securities were acquired through the exercise of a noncompensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If "NONCOVERED" appears on line 5, this column may be blank. See the Instructions for Form 8949, Instructions for Schedule D, or Pub. 550 for details.

Column 1f. Shows the amount of accrued market discount. For details on market discount, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If "NONCOVERED" appears on line 5, this column may be blank.

Column1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If "NONCOVERED" appears on line 5, this column may be blank.

Line 2. Shows type of gain or loss. If the Additional information column includes an "Ordinary" indicator, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method generally is treated as ordinary interest income rather than as capital gain. Please see the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If "NONCOVERED" appears on line 5, the type of gain or loss is provided for your reference only. If "UNDETERMINED TERM TRANSACTIONS," then consult your investment records to determine whether transaction is long-term or short-term.

Line 3. If this section is COVERED, columns 1b, 1e, 1f, and 1g, and line 2 are reported to the IRS. See the instructions for Schedule D as you may be able to report your transaction directly on Schedule D.

Line 4. See "Backup Withholding" section.

Line 5. If the securities sold were noncovered securities columns 1b, 1e, 1f, 1g may be blank and line 2 may indicate short, long or undetermined term. Generally, a noncovered security means: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

Column 6. If the exercise of a non-compensatory option resulted in a sale of a security, indicates whether the amount in column 1d was adjusted for premium.

Column 7. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in column 1d. See the Form 8949 and Schedule D instructions. The broker should advise you of any losses on a separate statement.

Line 12. If checked, proceeds are from a transaction involving collectibles.

Lines 14-16. State income tax withheld reporting lines.

This page intentionally left blank.