**TD Ameritrade**

Member FINRA/SIPC

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

**1099 Brochure for Tax Year 2019**

Please visit www.tdameritrade.com/1099brochure to access our helpful **1099 Information Brochure**.

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TD Ameritrade
Member FINRA/SIPC
PO BOX 2209
OMAHA, NE 68103-2209
**Client Services: 800-669-3900**

**Tax Information**
**Account 872678500**

**Statement Date:** 02/11/2020
**Document ID:** 55CK 016 93MR

**2019**

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 — 2019 1099-DIV* — OMB No. 1545-0110

| | |
|---|---|
| 1a- Total ordinary dividends (includes lines 1b, 5) | 1,957.09 |
| 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 | 3,904.28 |
| **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: | 187.90 |
| 9- Cash liquidation distributions | 0.00 |
| 10- Noncash liquidation distributions | 0.00 |
| 11- Exempt-interest dividends (includes line 12) | 542.89 |
| 12- Specified private activity bond interest dividends (AMT) | 79.32 |

### MISCELLANEOUS INCOME — 2019 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 | 36.06 |

### SECTION 1256 CONTRACTS — 2019 1099-B* — OMB No. 1545-0715

| | |
|---|---|
| 8- Profit or (loss) realized in 2019 on closed contracts | 0.00 |
| 9- Unrealized profit or (loss) on open contracts-12/31/2018 | 0.00 |
| 10- Unrealized profit or (loss) on open contracts-12/31/2019 | 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) | 6,463.58 | 6,459.79 | 0.00 | 0.00 | 3.79 |
| 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** | **6,463.58** | **6,459.79** | **0.00** | **0.00** | **3.79** |
| Long | D (basis reported to the IRS) | 179,221.68 | 230,537.23 | 0.00 | 0.00 | -51,315.55 |
| Long | E (basis not reported to the IRS) | 44,893.98 | 44,415.86 | 0.00 | 0.00 | 478.12 |
| Long | F (Form 1099-B not received) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total Long-term** | **224,115.66** | **274,953.09** | **0.00** | **0.00** | **-50,837.43** |
| Undetermined | B or E (basis not reported to the IRS) | 26,871.83 | 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** | **26,871.83** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Grand total** | **257,451.07** | **281,412.88** | **0.00** | **0.00** | **-50,833.64** |

| Withholding | Amount |
|---|---|
| Federal income tax withheld | 0.00 |

Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.

TD Ameritrade Clearing, Inc. | Account 872678500

2019

# Summary Information
(continued)

02/11/2020

## INTEREST INCOME 2019 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) | 0.30 |
| 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 | See detail |

*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 2019 | 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 | 3,934.39 |
| 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 | 11.62 |
| 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

**2019** **1099-B*** OMB No. 1545-0715 | 02/11/2020

*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 [ ]

## SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Lines 2 & 5)*

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. *(Line 12)*
"Gain or loss (-)" is 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 | 1b- Date acquired | 1e- Cost or other basis | 1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W) | Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z) | Additional information |
|---|---|---|---|---|---|---|---|
| ABERDEEN ASIA PACI COM / CUSIP: 003009107 / Symbol: FAX | | | | | | | |
| 08/14/19 | 611.275 | 2,542.58 | Various | 2,383.61 | ... | 158.97 | Sale |
| LORD ABBETT FUNDS INTMD TAX-FREE A / CUSIP: 543912604 / Symbol: LISAX | | | | | | | |
| 12/11/19 | 41.666 | 465.41 | Various | 444.99 | ... | 20.42 | Sale |
| NUVEEN FUNDS INTMD DURATION MUNI BOND A / CUSIP: 67065Q202 / Symbol: NMBAX | | | | | | | |
| 12/11/19 | 67.843 | 643.15 | Various | 618.40 | ... | 24.75 | Sale |
| FRANKLIN TEMPLETON INVESTMENTS GLOBAL BOND A / CUSIP: 880208103 / Symbol: TPINX | | | | | | | |
| 12/11/19 | 264.576 | 2,812.44 | Various | 3,012.79 | ... | -200.35 | Sale |
| **Totals :** | | **6,463.58** | | **6,459.79** | | **3.79** | |

## LONG TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Lines 2 & 5)*

Report on Form 8949, Part II with Box D checked. Basis is provided to the IRS. *(Line 12)*
"Gain or loss (-)" is 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 | 1b- Date acquired | 1e- Cost or other basis | 1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W) | Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z) | Additional information |
|---|---|---|---|---|---|---|---|
| ABERDEEN ASIA PACI COM / CUSIP: 003009107 / Symbol: FAX | | | | | | | |
| 08/14/19 | 11,977.506 | 49,819.99 | Various | 57,208.01 | ... | -7,388.02 | Sale |

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TD Ameritrade Clearing, Inc. Account 872678500

**Proceeds from Broker and Barter Exchange Transactions**

2019 **1099-B*** OMB No. 1545-0715 (continued) 02/11/2020

## LONG TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] *(Lines 2 & 5)*

Report on Form 8949, Part II with Box D checked. Basis is provided to the IRS. *(Line 12)*
"Gain or loss (-)" is NOT reported to the IRS.

| 1a- Description of property/CUSIP/Symbol<br>1c- Date sold or disposed | Quantity | 1d- Proceeds & 6- Reported (G)ross or (N)et | 1b- Date acquired | 1e- Cost or other basis | 1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W) | Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z) | Additional information |
|---|---|---|---|---|---|---|---|
| LORD ABBETT FUNDS INTMD TAX-FREE A / CUSIP: 543912604 / Symbol: LISAX | | | | | | | |
| 12/11/19 | 2,859.989 | 31,946.08 | Various | 30,497.07 | ... | 1,449.01 | Sale |
| NUVEEN FUNDS INTMD DURATION MUNI BOND A / CUSIP: 67065Q202 / Symbol: NMBAX | | | | | | | |
| 12/11/19 | 4,544.863 | 43,085.30 | Various | 41,169.78 | ... | 1,915.52 | Sale |
| FRANKLIN TEMPLETON INVESTMENTS GLOBAL BOND A / CUSIP: 880208103 / Symbol: TPINX | | | | | | | |
| 12/11/19 | 2,422.168 | 25,747.65 | Various | 29,622.48 | ... | -3,874.83 | Sale |
| MYLAN NV COM / CUSIP: N59465109 / Symbol: MYL | | | | | | | |
| 01/04/19 | 1,000.000 | 28,622.66 | 06/16/15 | 72,039.89 | ... | -43,417.23 | Sale |
| **Totals :** | | **179,221.68** | | **230,537.23** | | **-51,315.55** | |

## 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 12)*
"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<br>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 |
|---|---|---|---|---|---|---|---|
| ABERDEEN ASIA PACI COM / CUSIP: 003009107 / Symbol: FAX | | | | | | | |
| 08/14/19 | 1,953.604 | 8,125.95 | Various | 10,177.89 | ... | -2,051.94 | Sale |
| SPDR GOLD TRUST GOLD SHS ETF / CUSIP: 78463V107 / Symbol: GLD / Note: CL | | | | | | | |
| 01/25/19 | 300.000 | 36,768.03 | Various | 34,237.97 | ... | 2,530.06 | 3- Proceeds from collectibles [X]<br>Sale |
| **Totals :** | | **44,893.98** | | **44,415.86** | | **478.12** | |

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TD Ameritrade Clearing, Inc. Account 872678500

# Proceeds from Broker and Barter Exchange Transactions

2019 **1099-B*** OMB No. 1545-0715 (continued) 02/11/2020

**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 12)*

"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<br>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 |
|---|---|---|---|---|---|---|---|
| ABERDEEN ASIA PACI COM / CUSIP: 003009107 / Symbol: FAX | | | | | | | |
| 08/14/19 | 6,457.615 | 26,860.21 | N/A | ... | ... | ... | Sale |
| SPDR GOLD TRUST GOLD SHS ETF / CUSIP: 78463V107 / Symbol: GLD / Note: CL | | | | | | | |
| 01/08/19 | 0.000 | 11.62 | N/A | ... | ... | ... | Principal payment [16]<br>Cost Basis Factor: 0.000318404 |
| **Totals :** | | **26,871.83** | | ... | | ... | |

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TD Ameritrade Clearing, Inc.

Account 872678500

# Detail for Dividends and Distributions

2019

02/11/2020

*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 |
|---|---|---|---|---|---|---|
| INVESCO FUNDS INTMD TERM MUNI INCOME A | 001419597 VKLMX | | 10/31/19 | 8.32 | Tax-exempt dividend | 03 |
| | | | 10/31/19 | 1.46 | Tax-exempt dividend AMT | 03 |
| | | | 11/29/19 | 86.02 | Tax-exempt dividend | 03 |
| | | | 11/29/19 | 15.08 | Tax-exempt dividend AMT | 03 |
| | | | 12/31/19 | 85.99 | Tax-exempt dividend | 03 |
| | | | 12/31/19 | 15.08 | Tax-exempt dividend AMT | 03 |
| | | | | **211.95** | **Total Tax-exempt dividends** | |
| ABERDEEN ASIA PACI COM | 003009107 FAX | | 01/31/19 | 613.05 | Nondividend distribution | 03 |
| | | | 01/31/19 | 161.12 | Nonqualified dividend | 03 |
| | | | 01/31/19 | -29.37 | Foreign tax withheld-Various | 03 |
| | | | 02/28/19 | 618.19 | Nondividend distribution | 03 |
| | | | 02/28/19 | 162.46 | Nonqualified dividend | 03 |
| | | | 02/28/19 | -29.62 | Foreign tax withheld-Various | 03 |
| | | | 03/29/19 | 623.25 | Nondividend distribution | 03 |
| | | | 03/29/19 | 163.79 | Nonqualified dividend | 03 |
| | | | 03/29/19 | -29.86 | Foreign tax withheld-Various | 03 |
| | | | 04/30/19 | 493.72 | Nondividend distribution | 03 |
| | | | 04/30/19 | 129.77 | Nonqualified dividend | 03 |
| | | | 04/30/19 | -23.66 | Foreign tax withheld-Various | 03 |
| | | | 05/31/19 | 497.01 | Nondividend distribution | 03 |
| | | | 05/31/19 | 130.64 | Nonqualified dividend | 03 |
| | | | 05/31/19 | -23.81 | Foreign tax withheld-Various | 03 |
| | | | 06/28/19 | 497.01 | Nondividend distribution | 03 |
| | | | 06/28/19 | 130.64 | Nonqualified dividend | 03 |
| | | | 06/28/19 | -23.81 | Foreign tax withheld-Various | 03 |
| | | | 07/30/19 | 497.01 | Nondividend distribution | 03 |
| | | | 07/30/19 | 130.64 | Nonqualified dividend | 03 |
| | | | 07/30/19 | -23.81 | Foreign tax withheld-Various | 03 |
| | | | 08/27/19 | 21.68 | Nondividend distribution | 03 |
| | | | 08/27/19 | 5.70 | Nonqualified dividend | 03 |

TD Ameritrade Clearing, Inc. Account 872678500

# Detail for Dividends and Distributions
(continued)

2019 02/11/2020

| Security description | CUSIP and/or symbol | State | Date | Amount | Transaction type | Notes |
|---|---|---|---|---|---|---|
| ABERDEEN ASIA PACI COM (cont'd) | | | 08/27/19 | -1.04 | Foreign tax withheld-Various | 03 |
| | | | 09/30/19 | 21.68 | Nondividend distribution | 03 |
| | | | 09/30/19 | 5.70 | Nonqualified dividend | 03 |
| | | | 09/30/19 | -1.04 | Foreign tax withheld-Various | 03 |
| | | | 10/29/19 | 21.68 | Nondividend distribution | 03 |
| | | | 10/29/19 | 5.70 | Nonqualified dividend | 03 |
| | | | 10/29/19 | -1.04 | Foreign tax withheld-Various | 03 |
| | | | 11/29/19 | 26.76 | Nonqualified dividend | 03 |
| | | | 11/29/19 | -0.42 | Foreign tax withheld-Various | 03 |
| | | | 01/10/20 | 26.76 | Nonqualified dividend | 03 |
| | | | 01/10/20 | -0.42 | Foreign tax withheld-Various | 03 |
| | | | | **4,983.96** | **Total Dividends & distributions** | |
| | | | | **-187.90** | **Total Foreign tax withheld** | |
| DOUBLELINE FUNDS TOTAL RET BOND I | 258620103 DBLTX | | 10/31/19 | 202.61 | Nonqualified dividend | |
| | | | 11/29/19 | 200.16 | Nonqualified dividend | |
| | | | 12/31/19 | 202.76 | Nonqualified dividend | |
| | | | | **605.53** | **Total Dividends & distributions** | |
| LORD ABBETT FUNDS INTMD TAX-FREE A | 543912604 LISAX | | 10/31/19 | 89.95 | Tax-exempt dividend | 03 |
| | | | 10/31/19 | 16.59 | Tax-exempt dividend AMT | 03 |
| | | | 11/29/19 | 58.51 | Tax-exempt dividend | 03 |
| | | | 11/29/19 | 10.79 | Tax-exempt dividend AMT | 03 |
| | | | 12/11/19 | 20.68 | Tax-exempt dividend | 03 |
| | | | 12/11/19 | 3.81 | Tax-exempt dividend AMT | 03 |
| | | | | **200.33** | **Total Tax-exempt dividends** | |
| NUVEEN FUNDS INTMD DURATION MUNI BOND A | 67065Q202 NMBAX | | 10/31/19 | 8.14 | Tax-exempt dividend | 03 |
| | | | 10/31/19 | 1.18 | Tax-exempt dividend AMT | 03 |
| | | | 10/31/19 | 0.04 | Nonqualified dividend | 03 |
| | | | 11/29/19 | 78.22 | Tax-exempt dividend | 03 |
| | | | 11/29/19 | 11.32 | Tax-exempt dividend AMT | 03 |
| | | | 11/29/19 | 0.42 | Nonqualified dividend | 03 |
| | | | 12/31/19 | 27.74 | Tax-exempt dividend | 03 |
| | | | 12/31/19 | 4.01 | Tax-exempt dividend AMT | 03 |
| | | | 12/31/19 | 0.15 | Nonqualified dividend | 03 |
| | | | | **0.61** | **Total Dividends & distributions** | |
| | | | | **130.61** | **Total Tax-exempt dividends** | |

TD Ameritrade Clearing, Inc.

Account 872678500

# Detail for Dividends and Distributions

2019

(continued)

02/11/2020

| Security description | CUSIP and/or symbol | State | Date | Amount | Transaction type | Notes |
|---|---|---|---|---|---|---|
| PROSHARES TRUST PSHS SHORT DOW30 ETF | 74347B235 DOG | | 03/27/19 | 42.87 | Nonqualified dividend | |
| | | | 07/02/19 | 61.40 | Nonqualified dividend | |
| | | | 10/02/19 | 49.32 | Nonqualified dividend | |
| | | | | **153.59** | **Total Dividends & distributions** | |
| FRANKLIN TEMPLETON INVESTMENTS GLOBAL BOND A | 880208103 TPINX | | 11/19/19 | 117.68 | Nonqualified dividend | |
| | | | | **5,861.37** | **Total Dividends & distributions** | |
| | | | | **542.89** | **Total Tax-exempt dividends** | |
| | | | | **-187.90** | **Total Foreign tax withheld** | |

TD Ameritrade Clearing, Inc.

Account 872678500

# Detail for Interest Income

2019

02/11/2020

*This section of your tax information statement contains the payment level detail of taxable interest and associated bond premium. Market discount will be shown here only if you have elected to recognize it currently rather than at the time of sale or maturity. Bond premium and market discount for covered tax lots are totaled on* Form 1099-INT *and reported to the IRS. For noncovered tax lots, they are totaled in the* Adjustments to Interest and Original Issue Discount *and are not reported to the IRS.*

*To provide a complete picture of activity for each investment, we also include here nonreportable transactions such as accrued interest paid on purchases and payment or receipt of nonqualified interest. Other amounts, such as federal, state and foreign tax withheld and investment expenses are shown as negative amounts but do not net against the reportable income totals.*

| Security description | CUSIP and/or symbol | Date | Amount | Transaction type | Notes |
|---|---|---|---|---|---|
| Interest Credited | | 08/30/19 | 0.13 | Credit interest | |
| | | 09/30/19 | 0.04 | Credit interest | |
| | | 12/31/19 | 0.13 | Credit interest | |
| | | | 0.30 | Total Interest | |
| | | | **0.30** | **Total Interest** | |

TD Ameritrade Clearing, Inc.

Account 872678500

# Detail for Miscellaneous Income

2019

02/11/2020

| Security description | CUSIP and/or symbol | Date | Amount | Transaction type | Notes |
|---|---|---|---|---|---|
| PROSHARES TRUST PSHS SHORT DOW30 ETF | 74347B235 DOG | 01/02/20 | 36.06 | Substitute payment | |
| | | | 36.06 | Total Miscellaneous income | |

TD Ameritrade Clearing, Inc. Account 872678500

# Fees and Expenses

2019 02/11/2020

*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 | | 01/31/19 | -560.73 | Margin interest paid | |
| | | 02/28/19 | -399.19 | Margin interest paid | |
| | | 03/29/19 | -486.05 | Margin interest paid | |
| | | 04/30/19 | -510.61 | Margin interest paid | |
| | | 05/31/19 | -464.96 | Margin interest paid | |
| | | 06/28/19 | -468.71 | Margin interest paid | |
| | | 07/31/19 | -418.33 | Margin interest paid | |
| | | 08/30/19 | -194.23 | Margin interest paid | |
| | | 09/30/19 | -10.88 | Margin interest paid | |
| | | 10/31/19 | -66.69 | Margin interest paid | |
| | | 11/29/19 | -132.91 | Margin interest paid | |
| | | 12/31/19 | -221.10 | Margin interest paid | |
| | | | -3,934.39 | Total Margin interest paid | |
| SPDR GOLD TRUST GOLD SHS ETF | 78463V107 GLD<br>Note: CL | 01/08/19 | -11.62 | Gross proceeds investment expense | 15 |
| | | | **-3,934.39** | **Total Margin interest paid** | |
| | | | **-11.62** | **Total Gross proceeds invstmnt exp** | |

TD Ameritrade Clearing, Inc. Account 872678500

## Mutual Fund and UIT Supplemental Information

2019 02/11/2020

*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.*

### INVESCO FUNDS INTMD TERM MUNI INCOME A / 001419597 / VKLMX

**TAX-EXEMPT INTEREST DIVIDENDS BY STATE AND US POSSESSIONS**

| State | % | State | % | State | % | State | % | State | % | State | % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Alabama | 2.11 | Georgia | 0.82 | Maine | 0.04 | Nevada | 0.60 | Oklahoma | 0.66 | Utah | 0.39 |
| Alaska | 0.16 | Hawaii | 0.59 | Maryland | 1.74 | New Hampshire | 0.12 | Oregon | 0.49 | Vermont | 0.05 |
| Arizona | 3.87 | Idaho | 0.06 | Massachusetts | 0.79 | New Jersey | 5.64 | Pennsylvania | 5.55 | Virginia | 0.87 |
| Arkansas | 0.09 | Illinois | 12.38 | Michigan | 3.99 | New Mexico | 0.60 | Rhode Island | 0.77 | Washington | 2.02 |
| California | 7.71 | Indiana | 0.69 | Minnesota | 0.73 | New York | 6.38 | South Carolina | 1.06 | West Virginia | 0.60 |
| Colorado | 1.82 | Iowa | 1.51 | Mississippi | 0.10 | North Carolina | 1.50 | South Dakota | 0.07 | Wisconsin | 3.43 |
| Connecticut | 1.46 | Kansas | 0.79 | Missouri | 2.27 | North Dakota | 0.35 | Tennessee | 1.44 | Wyoming | 0.11 |
| Dist. Columbia | 0.61 | Kentucky | 2.02 | Nebraska | 1.33 | Ohio | 3.24 | Texas | 8.85 | U.S.Possessions | 1.77 |
| Florida | 3.97 | Louisiana | 1.81 | | | | | | | | |

### DOUBLELINE FUNDS TOTAL RET BOND I / 258620103 / DBLTX

**PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES**

**Fed Source Total** **5.41%** *(A detailed breakdown is shown below when available)*

| Agency | % | Agency | % | Agency | % |
|---|---|---|---|---|---|
| U.S. Treasury | 5.30 | Fed Farm Credit | 0.00 | TN Valley Auth | 0.11 |
| Fed Home Loan | 0.00 | Student Loan | 0.00 | Other Dir. Fed | 0.00 |

### LORD ABBETT FUNDS INTMD TAX-FREE A / 543912604 / LISAX

**TAX-EXEMPT INTEREST DIVIDENDS BY STATE AND US POSSESSIONS**

| State | % | State | % | State | % | State | % | State | % | State | % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Alabama | 1.02 | Florida | 4.47 | Kentucky | 1.28 | Missouri | 0.76 | Ohio | 3.46 | Texas | 8.44 |
| Alaska | 0.32 | Georgia | 1.74 | Louisiana | 1.41 | Nebraska | 0.63 | Oklahoma | 0.60 | Utah | 0.69 |
| Arizona | 3.19 | Hawaii | 0.85 | Maine | 0.32 | Nevada | 0.95 | Oregon | 0.44 | Vermont | 0.02 |
| Arkansas | 0.25 | Idaho | 0.19 | Maryland | 0.61 | New Hampshire | 0.11 | Pennsylvania | 4.73 | Virginia | 1.55 |
| California | 11.84 | Illinois | 13.09 | Massachusetts | 1.84 | New Jersey | 8.11 | Rhode Island | 0.27 | Washington | 1.06 |
| Colorado | 0.98 | Indiana | 1.57 | Michigan | 1.75 | New Mexico | 0.33 | South Carolina | 0.54 | West Virginia | 0.41 |
| Connecticut | 1.71 | Iowa | 0.92 | Minnesota | 1.06 | New York | 10.43 | South Dakota | 0.06 | Wisconsin | 1.10 |
| Dist. Columbia | 0.23 | Kansas | 0.17 | Mississippi | 0.15 | North Carolina | 1.04 | Tennessee | 1.39 | U.S.Possessions | 1.92 |

## NUVEEN FUNDS INTMD DURATION MUNI BOND A / 67065Q202 / NMBAX

**TAX-EXEMPT INTEREST DIVIDENDS BY STATE AND US POSSESSIONS**

| State | % | State | % | State | % | State | % | State | % | State | % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Alabama | 1.83 | Florida | 7.00 | Louisiana | 2.19 | Nebraska | 1.30 | Ohio | 4.01 | Texas | 6.14 |
| Alaska | 0.47 | Georgia | 1.64 | Maine | 0.34 | Nevada | 1.46 | Oklahoma | 1.47 | Utah | 0.22 |
| Arizona | 2.69 | Hawaii | 0.85 | Maryland | 0.77 | New Hampshire | 0.26 | Oregon | 0.82 | Virginia | 1.52 |
| Arkansas | 0.61 | Idaho | 0.27 | Massachusetts | 1.23 | New Jersey | 5.61 | Pennsylvania | 4.99 | Washington | 1.77 |
| California | 5.99 | Illinois | 14.03 | Michigan | 1.66 | New Mexico | 0.22 | Rhode Island | 0.61 | West Virginia | 0.34 |
| Colorado | 2.95 | Indiana | 3.33 | Minnesota | 0.61 | New York | 4.95 | South Carolina | 0.85 | Wisconsin | 2.15 |
| Connecticut | 0.81 | Iowa | 1.66 | Mississippi | 0.44 | North Carolina | 0.47 | South Dakota | 0.12 | Wyoming | 0.38 |
| Delaware | 0.13 | Kansas | 0.68 | Missouri | 0.69 | North Dakota | 0.99 | Tennessee | 1.87 | U.S.Possessions | 1.43 |
| Dist. Columbia | 1.43 | Kentucky | 1.36 | Montana | 0.39 | | | | | | |

## PROSHARES TRUST PSHS SHORT DOW30 ETF / 74347B235 / DOG

**PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES**

**Fed Source Total** **79.02%** *(A detailed breakdown is shown below when available)*

| Agency | % | Agency | % | Agency | % |
|---|---|---|---|---|---|
| U.S. Treasury | 79.02 | Fed Farm Credit | 0.00 | TN Valley Auth | 0.00 |
| Fed Home Loan | 0.00 | Student Loan | 0.00 | Other Dir. Fed | 0.00 |

## FRANKLIN TEMPLETON INVESTMENTS GLOBAL BOND A / 880208103 / TPINX

**FOREIGN SOURCE INCOME PERCENTAGES**

| | | | | | |
|---|---|---|---|---|---|
| Fgn Source Inc Tot | 96.42% | Fgn Source Inc Qual | 0.00% | Fgn Source Inc Adj | 0.00% |

**PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES**

**Fed Source Total** **4.30%** *(A detailed breakdown is shown below when available)*

| Agency | % | Agency | % | Agency | % |
|---|---|---|---|---|---|
| U.S. Treasury | 0.00 | Fed Farm Credit | 0.00 | TN Valley Auth | 0.00 |
| Fed Home Loan | 0.00 | Student Loan | 0.00 | Other Dir. Fed | 4.30 |

TD Ameritrade Clearing, Inc.

Account 872678500

# Foreign Income and Taxes Summary

2019

02/11/2020

*This schedule lists all income and foreign tax by country. Mutual Funds and Unit Investment Trusts (UITs) structured as Regulated Investment Companies (RICs) are listed separately with a country designation of "RIC."*

| Country | Security Description | CUSIP | Dividends Nonqualified | Dividends Qualified | Interest | Total Income | Tax |
|---|---|---|---|---|---|---|---|
| | ABERDEEN ASIA PACI COM | 003009107 | 1,079.68 | 0.00 | 0.00 | 1,079.68 | -187.90 |
| **Total** | | | **1,079.68** | **0.00** | **0.00** | **1,079.68** | **-187.90** |

| | | |
|---|---|---|
| **Grand Total** | **Total Foreign Source Income*** | **1,079.68** |
| | **Qualified Foreign Source Income**** | **0.00** |
| | **Foreign Tax** | **-187.90** |

* 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.

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.

**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 2019 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 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-- in the instructions for Schedule D (Form 1040).

**Line 3.** Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

**Line 4.** See "Backup Withholding" section.

**Line 5.** Shows the portion of the amount in box 1a that may be 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.

## Instructions for Recipient

**1099-INT Instructions for Recipient**

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired at a premium, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt covered security acquired at a premium, your payer generally must report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did notify your payer that you did not want to amortize the premium on a taxable covered security, then your payer will only report the gross amount of interest paid to you. For a noncovered security acquired at a premium, your payer is only required to report the gross amount of interest paid to you.

**Line 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown on line 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during 2019 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912. See the instructions above for a taxable covered security acquired at a premium.

**Line 2.** Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this amount to figure your adjusted gross income on your income tax return. See the Instructions for Form 1040 to see where to take the deduction.

**Line 3.** Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. See Pub. 550. This interest is exempt from state and local income taxes. This interest is not included on line 1. See the instructions above for a taxable covered security acquired at a premium.

**Line 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. Include this amount on your income tax return as tax withheld.

**Line 5.** Any amount shown is your share of investment expenses of a single-class REMIC. This amount is included on line1.

**Line 6.** Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

**Line 7.** Shows the country or U.S. possession to which the foreign tax was paid.

**Line 8.** Shows tax-exempt interest paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 or Form 1040A. This amount may be subject to backup withholding. See line 4. See the instructions above for a tax-exempt covered security acquired at a premium.

**Line 9.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included on line 8. See the Instructions for Form 6251. See the instructions above for a tax-exempt covered security acquired at a premium.

**Line 10.** For a taxable or tax-exempt covered security, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you, unless it was reported on Form 1099-OID. For a taxable or tax-exempt covered security acquired on or after January 1, 2015, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 or 1040A. Market discount on a tax-exempt security is includible in taxable income as interest income.

**Line 11.** For a taxable covered security (other than a U.S. Treasury obligation), shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported on this line, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 with respect to the security. If an amount is not reported on this line for a taxable covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest on line 1. If the amount in line 11 is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

**Line 12.** For a U.S. Treasury obligation that is a covered security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported on this line, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 with respect to the U.S. Treasury obligation. If an amount is not reported on this line for a U.S. Treasury obligation that is a covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest on line 3. If the amount on line 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

**Line 13.** For a tax-exempt covered security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is reported on this line, see Pub. 550 to determine the net amount of tax-exempt interest reportable on line 8b of Form 1040 or Form 1040A. If an amount is not reported on this line for a tax-exempt covered security acquired at a premium, the payer has reported a net amount of interest on line 8 or 9, whichever is applicable. If the amount on line 13 is greater than the amount of interest paid on the tax-exempt covered security, the excess is a nondeductible loss. See Regulations section 1.171-2(a)(4)(ii).

**Line 14.** Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid, or tax credit bond(s) on which taxable interest was paid or tax credit was allowed, to you during the calendar year. If blank, no CUSIP number was issued for the bond(s).

**Line 15--17.** State 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.** the column may be blank if box 5 is checked or 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.

## Instructions for Recipient

**Line 2.** The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the "Ordinary" box is checked, 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. 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 box 5 is checked, line 2 may be blank.
**Line 3.** If checked, proceeds are from a transaction involving collectibles or from a Qualified Opportunity Fund (QOF).
**Line 4.** See "Backup Withholding" section.
**Line 5.** If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1f, 1g, and 2 may be blank. 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, the basis on line 1e has been reported to the IRS and either the short-term or the long-term gain or loss on line 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D as you may be able to report your transaction directly on Schedule D. If the Ordinary box in box 2 is checked, an adjustment may be required.
**Box 13.** Shows the cash you received, the fair market value of any property or services you received, and the fair market value of any trade credits or scrip credited to your account by a barter exchange. See Pub. 525.
**Lines 14-16.** State income tax withheld reporting lines.

**1099-MISC Instructions for Recipient**
**Line 2.** Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.
**Line 3.** Generally, report this amount on the "Other income" line on Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).
**Line 4.** See "Backup Withholding" section.
**Line 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040) (or Form 1040NR).
**Lines 16-18.** Show state or local income tax withheld from the payments.

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