

APEX CLEARING
ONE DALLAS CENTER
350 NORTH ST PAUL SUITE 1300
DALLAS, TX 75201

PARTHA BORAH
1829 W SPUR DR
PHOENIX, AZ 85085-1746

IN ACCOUNT WITH
WEBULL FINANCIAL LLC
917-725-2448

IMPORTANT YEAR END MESSAGES

This document includes your Consolidated Form 1099 that we are required to provide to you and contains information that we are providing to the Internal Revenue Service and additional information that may be helpful to you for filing your tax return. You may wish to seek the advice of a tax professional when preparing your return.

Please verify your personal information for accuracy and contact us to correct any discrepancies.

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APEX CLEARING ONE DALLAS CENTER 350 NORTH ST PAUL SUITE 1300 DALLAS, TX 75201 Customer Service: 214-765-1009 PAYER'S Federal ID No: 13-2967453 IN ACCOUNT WITH WEBULL FINANCIAL LLC (917) 725-2448	Account 5MQ97633	Form 1099 Composite	2020
	PARTHA BORAH 1829 W SPUR DR PHOENIX, AZ 85085-1746 RECIPIENT'S ID No: XXX-XX-0502	Statement Date: 01/24/2021	

FATCA filing requirement []

Tax Reporting Statement

DIVIDENDS AND DISTRIBUTIONS	2020 Form 1099-DIV*	OMB No. 1545-0110
1a- Total Ordinary Dividends (includes amount shown on 1b)	15.22	
1b- Qualified Dividends	15.22	
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	0.00	
4- Federal Income Tax Withheld	0.00	
5- Section 199A Dividends	0.00	
6- Investment Expenses	0.00	
7- Foreign tax Paid	0.00	
8- Foreign country or US Possession		
9- Cash Liquidation Distributions	0.00	
10- Noncash Liquidation Distribution	0.00	
11- Exempt-Interest Dividends	0.00	
12- Specified Private Activity Bond Interest Dividends	0.00	

MISCELLANEOUS INCOME	2020 Form 1099-MISC*	OMB No. 1545-0115
2- Royalties	0.00	
3- Other Income	2.39	
4- Federal Income Tax Withheld	0.00	
8- Substitute Payments in Lieu of Dividends or Interest	9.80	

INTEREST INCOME	2020 Form 1099-INT*	OMB No. 1545-0112
1- Interest Income	0.00	
2- Early Withdrawal penalty	0.00	
3- Interest on U.S. Savings Bonds & Treasury Obligations	0.00	
4- Federal Income Tax Withheld	0.00	
5- Investment Expenses	0.00	
6- Foreign Tax Paid	0.00	
7- Foreign Country or U.S. Possession		
8- Tax-Exempt Interest (includes box 9)	0.00	
9- Specified Private Activity Bond Interest	0.00	
10- Market Discount	0.00	
11- Bond Premium	0.00	
12- Bond Premium on Treasury Obligations	0.00	
13- Bond Premium on Tax-Exempt Bonds	0.00	
14- Tax-Exempt and Tax Credit Bond CUSIP no.		

REGULATED FUTURES CONTRACTS & SECTION 1256 OPTIONS	2020 Form 1099-B*	OMB No. 1545-0715
8- Profit or (loss) realized in 2020 on closed contracts	0.00	
9- Unrealized profit or (loss) on open contracts - 12/31/2019	0.00	
10- Unrealized profit or (loss) on open contracts - 12/31/2020	0.00	
11- Aggregate profit or (loss) on contracts	0.00	
<i>As applicable, proceeds from other sale transactions are summarized below and details are provided in subsequent sections of this document. More details on futures and section 1256 options transactions are also provided in other sections of this document.</i>		

* 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. Taxpayers are reminded that they are ultimately responsible for the accuracy of their tax returns. Dividends may be reclassified for tax purposes after the original Form 1099 is sent in certain cases where information from issuers is received late. This may require us to provide you an amended tax form.

APEX CLEARING

Tax Summary

2020

5MQ97633

01/24/2021

Summary Of Sale Proceeds

Proceeds from sales of securities are reported individually by trade to the Internal Revenue Service. Please refer to the Proceeds from Broker and Barter Exchange Transactions details sections to determine correct amounts to include in your tax return. The summary transaction amounts shown below are for informational purposes.

Section	Total Proceeds	Total Cost Basis	Market Discount	Total Wash Sale Loss Disallowed	Total Net Gain or Loss(-)
Short term transactions for covered tax lots	405,593.15	393,447.78	0.00	1,088.08	13,233.45
Short term transactions for noncovered tax lots	0.00	0.00	0.00	0.00	0.00
Total Short-term	405,593.15	393,447.78	0.00	1,088.08	13,233.45
Long-term transactions for covered tax lots	0.00	0.00	0.00	0.00	0.00
Long-term transactions for noncovered tax lots	0.00	0.00	0.00	0.00	0.00
Total Long-term	0.00	0.00	0.00	0.00	0.00
Undetermined transactions for noncovered tax lots	0.00	0.00	0.00	0.00	0.00
Total Undetermined-term	0.00	0.00	0.00	0.00	0.00

ORIGINAL ISSUE DISCOUNT SUMMARY

Original Issue Discount (Non-US Treasury Obligations)	0.00
Original Issue Discount on U.S. Treasury Obligations	0.00
Other Periodic Interest	0.00
Market Discount – Covered Positions	0.00
Acquisition Premium – Covered Positions	0.00
Bond Premium – Covered Positions	0.00
Tax-Exempt OID – Covered Positions	0.00
Tax Exempt OID – Specified Private Activity Bonds – Covered Positions	0.00
Investment Expenses	0.00

Amounts shown in this section are summary totals for your reference. For bond-by-bond detail, use the Form 1099-OID section of this document.

FEDERAL TAX WITHHELD

Form	Federal Income Tax Withheld
1099-B Total (aggregate):	0.00
1099-DIV Total:	0.00
1099-INT Total:	0.00
1099-MISC Total:	0.00
1099-OID Total:	0.00

The following information is being provided to assist in your review and the preparation of your tax return.

This Form 1099-B – Proceeds from Broker and Barter Exchange Transactions provides information relating to sales of securities in your account. The sales details are organized into potentially five separate sections depending on your holding period in the security for the sale (short-term vs long-term) and whether the security is considered a “covered security” for tax reporting purpose. For covered securities, cost basis (adjusted as required under tax regulations) is being reported to the Internal Revenue Service (IRS), whereas for noncovered securities, cost basis if set forth below is provided only for your information.

A separate category is provided for sales of securities for which we do not know your holding period. For such tax lots, you will need to use your historical documents to determine your holding period (whether short-term or long-term) and your tax basis.

Unless noted otherwise under the column “Additional Notes”, cost basis and corresponding gain or loss is determined by treating tax lots acquired first as being sold first. We have also assumed that you have made an election to amortize premium on the purchase of taxable bonds.

As brokers, we are only required to apply wash sales loss disallowance rules to securities with the same CUSIP or identifier and purchased and sold within the same account. We are also not required to apply wash sales rules across covered and noncovered securities. You as the taxpayer, however, generally have broader obligations under the wash sales rules to determine disallowed losses, and you may wish to consult with a tax adviser as to the application of such rules to you.

Sales of certain contingent payment debt instruments give rise to ordinary income rather than short-term or long-term capital gain or loss. Such ordinary income treatment is indicated in the Additional Notes column as “Box 2 – Ordinary.” In addition, certain assets classified as collectibles are subject to special tax treatment. Any such classification is noted in the Additional Notes column as “Box 3 – Collectibles Box Checked.” Loss disallowed for certain transactions involving change in control or capital structure is noted in the Additional Notes column as “Box 7 – Loss Disallowed Box Checked.” Disposition of a QOF investment is noted in the Additional Notes column as “Box 3 – QOF.”

Information in the transaction detail sections below that have a Box number is being transmitted to the IRS, whereas additional information that is not being transmitted to the IRS is not headed by a Box number. Such additional information may be helpful to you in the preparation of your tax return. Remember that taxpayers are ultimately responsible for the accuracy of their tax returns.

FATCA filing requirement []

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS

Report on Form 8949, Part I with Box A checked.

Box 2: Type of Gain or Loss - Short-Term (unless indicated as Ordinary in Additional Notes Column)

Box 5: Box Not Checked (Covered Security)

Box 6: Gross (unless indicated as Net in Additional Notes Column)

Box 12: Basis Reported to the IRS

The 1099-B data referenced by a Box Number is reported to the IRS. The additional information not referenced by a Box Number is not reported to the IRS but may be helpful to complete your return.

1a - Description of property | CUSIP | Symbol

1c - Date Sold or Disposed	Quantity	1d - Proceeds	1b - Date Acquired	1e - Cost or Other Basis	1f - Accrued Market Discount (M) & 1g - Wash Sale Loss Disallowed (D)	Gain or Loss (-)	Additional Notes
FACEBOOK INC	CL A CUSIP: 30303M102 Symbol: FB						
06/26/2020	6.00	1,293.32	06/22/2020	1,436.25	0.00	-142.93	Sale
MICROSOFT CORP CUSIP: 594918104 Symbol: MSFT							
04/16/2020	6.00	1,054.82	04/16/2020	1,051.80	0.00	3.02	Sale
ADVANCED MICRO DEVICES INC	COM CUSIP: 007903107 Symbol: AMD						
04/16/2020	20.00	1,142.96	04/13/2020	1,011.80	0.00	131.16	Sale
ALPHABET INC	CLASS A COMMON STOCK CUSIP: 02079K305 Symbol: GOOGL						
06/22/2020	2.00	2,894.50	05/26/2020	2,874.87	0.00	19.63	Sale
06/22/2020	2.00	2,892.60	06/22/2020	2,890.80	0.00	1.80	Sale
06/23/2020	4.00	5,845.78	06/22/2020	5,786.80	0.00	58.98	Sale

APEX CLEARING

Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B*

OMB No. 1545-0715

5MQ97633

(continued)

01/24/2021

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS

Report on Form 8949, Part I with Box A checked.

Box 2: Type of Gain or Loss - Short-Term (unless indicated as Ordinary in Additional Notes Column)**Box 5:** Box Not Checked (Covered Security)**Box 6:** Gross (unless indicated as Net in Additional Notes Column)**Box 12:** Basis Reported to the IRS**The 1099-B data referenced by a Box Number is reported to the IRS. The additional information not referenced by a Box Number is not reported to the IRS but may be helpful to complete your return.****1a - Description of property | CUSIP | Symbol**

1c - Date Sold or Disposed	Quantity	1d - Proceeds	1b - Date Acquired	1e - Cost or Other Basis	1f - Accrued Market Discount (M) & 1g - Wash Sale Loss Disallowed (D)	Gain or Loss (-)	Additional Notes
ALPHABET INC CLASS A COMMON STOCK CUSIP: 02079K305 Symbol: GOOGL							
07/07/2020	4.00	6,039.37	06/24/2020	5,754.80	0.00	284.57	Sale
Security Totals:		17,672.25		17,307.27		364.98	
TESLA INC COMMON STOCK CUSIP: 88160R101 Symbol: TSLA							
07/01/2020	2.00	2,197.96	06/22/2020	1,993.96	0.00	204.00	Sale
07/06/2020	3.00	3,961.40	07/02/2020	3,618.05	0.00	343.35	Sale
07/07/2020	3.00	4,112.89	07/06/2020	3,979.53	0.00	133.36	Sale
07/13/2020	2.00	3,317.91	07/07/2020	2,800.00	0.00	517.91	Sale
07/13/2020	3.00	4,976.88	Various	4,187.59	0.00	789.29	Sale
07/13/2020	5.00	8,659.79	07/13/2020	8,640.00	0.00	19.79	Sale
08/24/2020	5.00	10,640.25	07/13/2020	8,686.00	0.00	1,954.25	Sale
11/18/2020	25.00	12,249.46	08/27/2020	11,179.75	0.00	1,069.71	Sale
Security Totals:		50,116.54		45,084.88		5,031.66	
SPLUNK INC COM CUSIP: 848637104 Symbol: SPLK							
05/01/2020	4.00	529.64	04/29/2020	562.68	0.00	-33.04	Sale
COSTCO WHOLESALE CORP-NEW CUSIP: 22160K105 Symbol: COST							
05/21/2020	17.00	5,148.49	04/16/2020	5,457.80	0.00	-309.31	Sale
APPLE INC CUSIP: 037833100 Symbol: AAPL							
05/06/2020	2.00	603.35	05/04/2020	582.68	0.00	20.67	Sale
06/11/2020	7.00	2,443.56	05/21/2020	2,226.54	0.00	217.02	Sale
06/23/2020	5.00	1,841.31	Various	1,780.64	0.00	60.67	Sale
06/23/2020	7.00	2,577.84	06/22/2020	2,501.38	0.00	76.46	Sale
06/23/2020	10.00	3,682.96	Various	3,440.89	0.00	242.07	Sale
07/02/2020	24.00	8,800.11	06/24/2020	8,662.80	0.00	137.31	Sale
12/22/2020	64.00	8,447.80	08/27/2020	8,072.96	0.00	374.84	Sale
Security Totals:		28,396.93		27,267.89		1,129.04	
***SHOPIFY INC CL A CUSIP: 82509L107 Symbol: SHOP							
05/21/2020	3.00	2,371.25	05/06/2020	2,187.36	0.00	183.89	Sale
06/15/2020	1.00	805.17	06/04/2020	731.09	0.00	74.08	Sale

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Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B*

OMB No. 1545-0715

5MQ97633

(continued)

01/24/2021

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS

Report on Form 8949, Part I with Box A checked.

Box 2: Type of Gain or Loss - Short-Term (unless indicated as Ordinary in Additional Notes Column)**Box 5:** Box Not Checked (Covered Security)**Box 6:** Gross (unless indicated as Net in Additional Notes Column)**Box 12:** Basis Reported to the IRS**The 1099-B data referenced by a Box Number is reported to the IRS. The additional information not referenced by a Box Number is not reported to the IRS but may be helpful to complete your return.****1a - Description of property | CUSIP | Symbol**

1c - Date Sold or Disposed	Quantity	1d - Proceeds	1b - Date Acquired	1e - Cost or Other Basis	1f - Accrued Market Discount (M) & 1g - Wash Sale Loss Disallowed (D)	Gain or Loss (-)	Additional Notes
***SHOPIFY INC							
CL A CUSIP: 82509L107 Symbol: SHOP							
06/23/2020	3.00	2,738.97	06/22/2020	2,708.37	0.00	30.60	Sale
06/23/2020	3.00	2,748.85	06/16/2020	2,410.38	0.00	338.47	Sale
07/01/2020	6.00	5,916.75	06/24/2020	5,374.44	0.00	542.31	Sale
07/02/2020	2.00	2,078.96	07/01/2020	2,031.73	0.00	47.23	Sale
07/06/2020	7.00	7,263.59	07/02/2020	7,263.90	0.31 D	0.00	Sale
07/07/2020	7.00	6,915.83	07/06/2020	6,915.45	0.00	0.38	Sale
07/08/2020	8.00	8,052.61	07/07/2020	8,056.00	3.39 D	0.00	Sale
07/13/2020	8.00	7,615.90	Various	8,563.89	727.39 D	-220.60	Sale
07/13/2020	1.00	936.39	07/13/2020	1,055.90	119.51 D	0.00	Sale
07/13/2020	8.00	8,402.89	07/09/2020	8,340.16	0.00	62.73	Sale
10/02/2020	7.00	7,273.70	07/20/2020	7,720.60	0.00	-446.90	Sale
Security Totals:		63,120.86		63,359.27		612.19	
TELADOC HEALTH INC							
COMMON STOCK CUSIP: 87918A105 Symbol: TDOC							
05/26/2020	20.00	3,369.11	05/21/2020	3,546.40	0.00	-177.29	Sale
AMAZON.COM INC CUSIP: 023135106 Symbol: AMZN							
04/13/2020	2.00	4,257.93	04/07/2020	4,018.14	0.00	239.79	Sale
04/15/2020	2.00	4,495.89	04/13/2020	4,272.99	0.00	222.90	Sale
04/15/2020	2.00	4,610.12	04/15/2020	4,608.60	0.00	1.52	Sale
06/23/2020	2.00	5,540.86	06/22/2020	5,400.60	0.00	140.26	Sale
07/02/2020	2.00	5,798.38	06/24/2020	5,476.00	0.00	322.38	Sale
07/02/2020	3.00	8,697.57	07/01/2020	8,595.00	0.00	102.57	Sale
07/07/2020	5.00	15,158.35	07/02/2020	14,540.00	0.00	618.35	Sale
07/10/2020	1.00	3,170.81	07/07/2020	3,053.00	0.00	117.81	Sale
07/10/2020	5.00	15,854.84	Various	15,260.21	0.00	594.63	Sale
07/13/2020	6.00	19,656.60	07/13/2020	19,769.04	112.44 D	0.00	Sale
07/13/2020	6.00	19,649.55	07/10/2020	19,231.85	0.00	417.70	Sale
07/13/2020	6.00	19,560.96	07/13/2020	19,686.00	125.04 D	0.00	Sale
10/12/2020	6.00	20,760.55	07/13/2020	19,756.44	0.00	1,004.11	Sale

APEX CLEARING

Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B*

OMB No. 1545-0715

5MQ97633

(continued)

01/24/2021

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS

Report on Form 8949, Part I with Box A checked.

Box 2: Type of Gain or Loss - Short-Term (unless indicated as Ordinary in Additional Notes Column)**Box 5:** Box Not Checked (Covered Security)**Box 6:** Gross (unless indicated as Net in Additional Notes Column)**Box 12:** Basis Reported to the IRS**The 1099-B data referenced by a Box Number is reported to the IRS. The additional information not referenced by a Box Number is not reported to the IRS but may be helpful to complete your return.****1a - Description of property | CUSIP | Symbol**

1c - Date Sold or Disposed	Quantity	1d - Proceeds	1b - Date Acquired	1e - Cost or Other Basis	1f - Accrued Market Discount (M) & 1g - Wash Sale Loss Disallowed (D)	Gain or Loss (-)	Additional Notes
AMAZON.COM INC CUSIP: 023135106 Symbol: AMZN							
11/05/2020	10.00	33,256.55	Various	31,229.30	0.00	2,027.25	Sale
12/22/2020	14.00	44,951.73	Various	44,340.05	0.00	611.68	Sale
Security Totals:		225,420.69		219,237.22		6,420.95	
WEST PHARMACEUTICAL SVCS INC COM CUSIP: 955306105 Symbol: WST							
06/17/2020	7.00	1,496.34	05/21/2020	1,483.93	0.00	12.41	Sale
***ALIBABA GROUP HOLDING LTD SPONSORED ADR CUSIP: 01609W102 Symbol: BABA							
04/16/2020	22.00	4,666.30	04/15/2020	4,582.60	0.00	83.70	Sale
NETFLIX COM INC CUSIP: 64110L106 Symbol: NFLX							
04/15/2020	2.00	851.69	03/31/2020	755.96	0.00	95.73	Sale
05/06/2020	3.00	1,313.21	04/15/2020	1,302.03	0.00	11.18	Sale
Security Totals:		2,164.90		2,057.99		106.91	
Totals:		405,593.15		393,447.78		13,233.45	

APEX CLEARING

Miscellaneous Income - Details of Form 1099-MISC

2020

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01/24/2021

This section of the information statement provides payment-level details for royalty distributions and substitute payments in lieu of dividends and interest that are reported in aggregate on Form 1099-MISC. Links to tax information booklets for royalty trusts relevant to your account, if any, are provided at the end of this information statement.

Description CUSIP Symbol							
Date	Royalties (Box 2)	Other Income (Box 3)	Substitute Payments in Lieu of Dividends or Interest (Box 8)	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 15)	State (Box 13) State Identification No. (Box 14)	
COSTCO WHOLESALE CORP-NEW CUSIP: 22160K105 Symbol: COST							
05/15/2020	0.00	0.00	9.80	0.00	0.00		
***BANCO SANTANDER S A SPONSORED ADR CUSIP: 05964H105 Symbol: SAN							
04/06/2020	0.00	2.39	0.00	0.00	0.00		
Totals:	0.00	2.39	9.80	0.00	0.00		

APEX CLEARING

Supplemental Information

2020

5MQ97633

01/24/2021

The supplemental information provided below contains additional details that may assist in your tax return preparation.

Fees & Expenses

Description	Amount
Date	
Margin Interest Expense	
04/16/2020	2.04
05/18/2020	15.29
06/16/2020	16.44
07/16/2020	41.39
08/17/2020	71.50
09/16/2020	90.99
10/16/2020	98.70
11/16/2020	67.27
12/16/2020	117.11
12/31/2020	34.71
Total:	555.44
Totals:	555.44

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.

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.

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

Backup Withholding. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for more information on backup withholding. Include this amount on your income tax return as tax withheld.

Nominees. If this 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 2020 General Instructions for Certain Information Returns.

Keep tax documents for your records.

1099-DIV Instructions for Recipient

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

Box 1b. Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Instructions for Forms 1040 and 1040-SR 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 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

Box 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 or 1040-SR)*. But, if no amount is shown in boxes 2c and 2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Forms 1040 or 1040-SR.

Box 2b. Shows the portion of the amount in box 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 or 1040-SR).

Box 2c. Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040 or 1040-SR) instructions.

Box 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 or 1040-SR).

Box 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.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 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 8995 and Form 8995-A.

Box 6. Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

Box 7. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Forms 1040 or 104-SR.

Box 8. This box should be left blank if a RIC reported the foreign tax shown in box 7.

Boxes 9 and 10. Show cash and noncash liquidation distributions.

Box 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 and 1040-SR for where to report. This amount may be subject to backup withholding. See Box 4 above.

Box 12. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.

Boxes 13-15. State income tax withheld reporting boxes.

Future developments. For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099DIV.

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 not 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.

Box 1. Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in box 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 2020 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.

Box 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 and 1040-SR to see where to take the deduction.

Box 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 in box 1. See the instructions above for a taxable covered security acquired at a premium.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9. Include this amount on your income tax return as tax withheld.

Box 5. Any amount shown is your share of investment expenses of a single-class REMIC. This amount is included in box 1. **Note:** This amount is not deductible.

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

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

Box 8. Shows tax-exempt interest paid to you during the calendar year by the payer. See how to report this amount in the Instructions for Form 1040 and 1040-SR. This amount may be subject to backup withholding. See Box 4 above. See the instructions above for a tax-exempt covered security acquired at a premium.

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

Box 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 and 1040-SR. Market discount on a tax-exempt security is includable in taxable income as interest income.

Box 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 in this box, see the Instructions for Schedule B (Form 1040 or 1040-SR) to determine the net amount of interest includable in income on Form 1040 or 1040-SR with respect to the security. If an amount is not reported in this box 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 in box 1. If the amount in box 11 is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

Box 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 in this box, see the Instructions for Schedule B (Form 1040 or 1040-SR) to determine the net amount of interest includable in income on Form 1040 or 1040-SR with respect to the U.S. Treasury obligation. If an amount is not reported in this box 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 in box 3. If the amount in box 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

Box 13. For a tax-exempt covered security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is reported in this box, see Pub. 550 to determine the net amount of tax-exempt interest reportable on Form 1040 or 1040-SR. If an amount is not reported in this box for a tax-exempt covered security acquired at a premium, the payer has reported a net amount of interest in box 8 or 9, whichever is applicable. If the amount in box 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).

Box 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).

Boxes 15-17. State tax withheld reporting boxes.

Future developments. For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099INT.

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 also is 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 checkbox on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040 or 1040-SR), and which checkbox is applicable. See instructions for your Schedule D (Form 1040 or 1040-SR) and/or Form 8949.

Box 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).

Box 1b. This box 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.

Box 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.

Box 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 box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040 or 1040-SR)(whichever is applicable) as explained in the Instructions for Schedule D (Form 1040 or 1040-SR).

Box 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 box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, Instructions for Schedule D (Form 1040 or 1040-SR), or Pub. 550 for details.

Box 1f. Shows the amount of accrued market discount. For details on market discount, see Schedule D (Form 1040 or 1040-SR) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1f may be blank.

Box 1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040 or 1040-SR) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1g may be blank.

Box 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, box 2 may be blank.

Box 3. If checked, proceeds are from a transaction involving collectibles or from a Qualified Opportunity Fund (QOF).

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 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.

Box 6. If the exercise of a noncompensatory option resulted in a sale of a security, a checked "net proceeds" box indicates whether the amount in box 1d was adjusted for option premium.

Box 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 box 1d. See the Form 8949 and Schedule D (Form 1040 or 1040-SR) instructions. The broker should advise you of any losses on a separate statement.

Regulated Futures Contracts, Foreign Currency Contracts, and Section 1256 Option Contracts (Boxes 8 Through 11)

Box 8. Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2020.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2019.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2020. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts—12/31/2020 in 2021.

Box 11. Boxes 8, 9, and 10 are all used to figure the aggregate profit or (loss) on regulated futures, foreign currency, or Section 1256 option contracts for the year. Include this amount on your 2020 Form 6781.

Box 12. If checked, the basis in box 1e has been reported to the IRS and either the short-term or the long-term gain or loss box in box 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 (Form 1040 or 1040-SR) as you may be able to report your transaction directly on Schedule D (Form 1040 or 1040-SR). 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.

Boxes 14–16. Shows state(s)/local income tax information.

Future developments. For the latest information about any developments related to Form 1099-B and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099B.

1099-MISC Instructions for Recipient

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040 or Form 1040-SR). See Pub. 334 for more information. **Note:** If you are still receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES-NR). Individuals must report these amounts as explained in the box 14 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040 or Form 1040-SR). However, report rents on Schedule C (Form 1040 or Form 1040-SR) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040 or Form 1040-SR). However, report payments for a working interest as explained in the Schedule E (Form 1040 or Form 1040-SR) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040 or Form 1040-SR), 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 or Form 1040-SR).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040 or Form 1040-SR). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040 or Form 1040-SR).

Box 7. If checked, \$5,000 or more of sales of consumer products was sold to you on buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040 or 1040-SR).

Box 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 1040-SR), or Form 1040NR.

Box 9. Report this amount on Schedule F (Form 1040 or Form 1040-SR).

Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 12. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals. The amount is also shown in box 1 of Form 1099-NEC.

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

Box 14. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 1, Form 1099-NEC as nonemployee compensation. Any amount included in box 12 that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the Instructions for Forms 1040 and 1040-SR, or the instructions for Form 1040-NR.

Box 15–17. Show state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099MISC.

1099-OID Instructions for Recipient

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID on a taxable obligation is taxable as interest over the life of the obligation. If you are the holder of a taxable OID

obligation, generally you must include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation-protected securities. See Pub. 550 for more information.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. Complete a Form 1099-OID for each of the other owners showing the amounts allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner as the "recipient." File Form(s) 1099-OID with Form 1096, with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "filer." A spouse is not required to file a nominee return to show amounts owned by the other spouse. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

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 covered security acquired with acquisition premium, your payer generally must report either (1) a net amount of OID that reflects the offset of OID by the amount of acquisition premium amortization for the year, or (2) a gross amount for both the OID and the acquisition premium amortization for the year. For a noncovered security acquired with acquisition premium, your payer is only required to report the gross amount of OID.

Box 1. Shows the OID on a taxable obligation for the part of the year you owned it. Report the amount in box 1 as interest income on your income tax return. However, depending on the type of debt instrument, the issue or acquisition date, and other factors (for example, if you paid acquisition or bond premium, or the obligation is a stripped bond or coupon), you may have to figure the correct amount of OID to report on your return. See Pub. 1212 for details on how to figure the correct OID. See the instructions above for a covered security acquired with acquisition premium.

Box 2. Shows qualified stated interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 8, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes. If there is an amount in both boxes 2 and 11, the amount in box 2 is tax-exempt interest

and is not included in interest income on your tax return. In general, see how to report tax-exempt interest in the Instructions for Form 1040 and 1040-SR.

Box 3. Shows interest or principal forfeited if you withdrew the money before the maturity date of the obligation, such as from a CD. You may deduct this amount to figure your adjusted gross income on your income tax return. See the Instructions for Form 1040 and 1040-SR to see where to take the deduction.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN or you did not furnish the correct TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax

withheld.

Box 5. For a covered security acquired with OID, 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. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, shows the market discount that accrued on the obligation during the year while held by you. For a covered

security acquired on or after January 1, 2015, 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). The payer may, but is not required to, report the market discount for a tax-exempt obligation that is a covered security acquired before January 1, 2017. Report the accrued market discount on your income tax return as directed in the Instructions for Form 1040 and 1040-SR. Market discount on a tax-exempt security is includible in taxable income as interest income.

Box 6. For a taxable covered security, shows the amount of acquisition premium amortization for the year that reduces the amount of OID that is included as interest on your income tax return. If an amount is reported in this box, see the Instructions Schedule B (Form 1040 or 1040-SR). If an amount is not reported in this box for a covered security acquired with acquisition premium, the payer has reported a net amount of OID that reflects the offset of OID that is included in income. If the payer has reported a net amount of OID in box 1 or box 8, you must report the net amount of OID on Schedule B (Form 1040 or 1040-SR) and you must not make an adjustment to this amount for acquisition premium on Schedule B (Form 1040 or 1040-SR).

If there is an amount in both boxes 6 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 6 shows the amount of acquisition premium amortization for the year that reduces the amount of your tax-exempt OID for the year. The payer may, but is not required to, report the acquisition premium for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID. See the instructions above for a covered security acquired with acquisition premium.

Box 7. Shows the identification (CUSIP) number or description of the obligation (may include the stock exchange, issuer, coupon rate, and year of maturity).

Box 8. Shows OID on a U.S. Treasury obligation for the part of the year you owned it. Report this amount as interest income on your federal income tax return, and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not included in box 1. See the instructions above for a covered security acquired with acquisition premium. If the number in this box is negative, it represents a deflation adjustment. See Pub. 550 for further information on accounting for this adjustment.

Box 9. Any amount shown is your share of investment expenses of a single-class REMIC. This amount is included in box 2. **Note:** This amount is not deductible.

Box 10. For a taxable covered security, including a Treasury inflation-protected 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 in this box, see the Instructions for Schedule B (Form 1040 or 1040-SR). If an amount is not reported in this box 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 in box 2. If the amount in this box is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

If there is an amount in both boxes 10 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 10 shows the amount of premium amortization for the year that reduces the amount of your tax-exempt interest for the year. The payer may, but is not required to, report the premium amortization for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID.

Box 11. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, shows the tax-exempt OID on the obligation for the part of the year you owned it. The payer may, but is not required to, report the OID for a tax-exempt obligation that is a covered security

acquired before January 1, 2017. In general, report the amount of tax-exempt OID on Form 1040 or 1040-SR. See the instructions above for a covered security acquired with acquisition premium.

Boxes 12–14. State income tax withheld reporting.

Future developments. For the latest information about developments related to Form 1099-OID and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099OID.