

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

VENKATA SURENDRA KATTA  
12334 INLETRIDGE DRIVE  
MARYLAND HEIGHTS, MO 63043-2189

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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<b>APEX CLEARING</b> 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 <b>WEBULL FINANCIAL LLC</b> <b>(917) 725-2448</b>	<b>Account 5MU75197</b>	<b>Form 1099 Composite</b>	<b>2020</b>
	VENKATA SURENDRA KATTA 12334 INLETRIDGE DRIVE MARYLAND HEIGHTS, MO 63043-2189  RECIPIENT'S ID No: XXX-XX-0853	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)	0.00	
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	0.00	
<b>4- Federal Income Tax Withheld</b>	<b>0.00</b>	
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	

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	
<b>4- Federal Income Tax Withheld</b>	<b>0.00</b>	
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)	<b>0.00</b>	
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.		

MISCELLANEOUS INCOME	2020 Form 1099-MISC*	OMB No. 1545-0115
2- Royalties	0.00	
3- Other Income	35.61	
<b>4- Federal Income Tax Withheld</b>	<b>0.00</b>	
8- Substitute Payments in Lieu of Dividends or Interest	0.00	

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>		

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 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

5MU75197

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	Total Market Discount	Wash Sale Loss Disallowed	Total Net Gain or Loss(-)
Short term transactions for covered tax lots	33,409.07	37,358.98	0.00	3,670.04	-279.87
Short term transactions for noncovered tax lots	463.10	525.96	0.00	0.00	-62.86
<b>Total Short-term</b>	<b>33,872.17</b>	<b>37,884.94</b>	<b>0.00</b>	<b>3,670.04</b>	<b>-342.73</b>
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
<b>Total Long-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Undetermined transactions for noncovered tax lots	0.00	0.00	0.00	0.00	0.00
<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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):	<b>0.00</b>
1099-DIV Total:	<b>0.00</b>
1099-INT Total:	<b>0.00</b>
1099-MISC Total:	<b>0.00</b>
1099-OID Total:	<b>0.00</b>

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
AMPIO PHARMACEUTICALS INC   CUSIP: 03209T109   Symbol: AMPE							
06/19/2020	322.00	207.64	Various	233.81	0.00	-26.17	Sale
09/18/2020	1,060.00	1,022.74	09/17/2020	1,022.90	0.00	-0.16	Sale
<b>Security Totals:</b>		<b>1,230.38</b>		<b>1,256.71</b>		<b>-26.33</b>	
DOLPHIN ENTERTAINMENT INC COMMON STOCK   CUSIP: 25686H100   Symbol: DLPN							
07/16/2020	100.00	102.98	Various	108.50	0.00	-5.52	Sale
***BELLUS HEALTH INC COM   CUSIP: 07987C204   Symbol: BLU							
07/08/2020	93.00	281.77	Various	250.22	0.00	31.55	Sale
HERTZ GLOBAL HOLDINGS INC COMMON STOCK   CUSIP: 42806J106   Symbol: HTZ							
06/11/2020	19.00	41.07	Various	112.42	0.00	-71.35	Sale

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APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(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
HERTZ GLOBAL HOLDINGS INC COMMON STOCK   CUSIP: 42806J106   Symbol: HTZ							
10/19/2020	25.00	64.48	10/16/2020	61.00	0.00	3.48	Sale
<b>Security Totals:</b>		<b>105.55</b>		<b>173.42</b>		<b>-67.87</b>	
***ELECTRAMECCANICA VEHICLES CORP LTD   CUSIP: 284849205   Symbol: SOLO							
07/08/2020	95.00	480.67	Various	281.28	0.00	199.39	Sale
07/24/2020	32.00	106.86	Various	131.80	24.94 D	0.00	Sale
07/29/2020	100.00	353.98	Various	381.88	36.93 D	9.03	Sale
07/30/2020	100.00	414.98	Various	371.13	5.45 D	49.30	Sale
08/07/2020	109.00	333.52	Various	383.26	0.00	-49.74	Sale
10/21/2020	22.00	60.59	10/19/2020	63.77	0.00	-3.18	Sale
<b>Security Totals:</b>		<b>1,750.60</b>		<b>1,613.12</b>		<b>204.80</b>	
GENIUS BRANDS INTERNATIONAL INC COMMON STOCK   CUSIP: 37229T301   Symbol: GNUS							
07/14/2020	50.00	117.98	07/14/2020	112.00	0.00	5.98	Sale
07/20/2020	1.00	2.10	07/14/2020	2.24	0.00	-0.14	Sale
07/20/2020	199.00	422.85	07/14/2020	445.76	0.00	-22.91	Sale
<b>Security Totals:</b>		<b>542.93</b>		<b>560.00</b>		<b>-17.07</b>	
***ATLAS FINANCIAL HOLDINGS INC SHS   CUSIP: G06207115   Symbol: AFH							
06/18/2020	50.00	63.23	Various	55.02	0.00	8.21	Sale
06/18/2020	55.00	73.13	06/17/2020	59.13	0.00	14.00	Sale
<b>Security Totals:</b>		<b>136.36</b>		<b>114.15</b>		<b>22.21</b>	
***NORWEGIAN CRUISE LINE HOLDINGS LTD ORDINARY SHARES   CUSIP: G66721104   Symbol: NCLH							
07/13/2020	21.00	329.49	07/09/2020	325.06	0.00	4.43	Sale
07/24/2020	36.00	512.29	Various	573.92	0.00	-61.63	Sale
<b>Security Totals:</b>		<b>841.78</b>		<b>898.98</b>		<b>-57.20</b>	
***VBI VACCINES INC CDA COM   CUSIP: 91822J103   Symbol: VBIV							
08/07/2020	84.00	359.50	Various	508.13	0.00	-148.63	Sale
***SEANERGY MARITIME HOLDINGS CORP COMMON STOCK   CUSIP: Y73760301   Symbol: SHIP							
06/19/2020	441.00	83.33	Various	78.43	0.00	4.90	Sale
TRICIDA INC COMMON STOCK   CUSIP: 89610F101   Symbol: TCDA							
07/17/2020	9.00	148.48	07/16/2020	144.68	0.00	3.80	Sale

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APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(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**

<b>1c - Date Sold or Disposed</b>	<b>Quantity</b>	<b>1d - Proceeds</b>	<b>1b - Date Acquired</b>	<b>1e - Cost or Other Basis</b>	<b>1f - Accrued Market Discount (M) &amp; 1g - Wash Sale Loss Disallowed (D)</b>	<b>Gain or Loss (-)</b>	<b>Additional Notes</b>
***BAYTEX ENERGY CORP   CUSIP: 07317Q105   Symbol: BTE							
06/19/2020	103.00	49.73	06/08/2020	71.81	0.00	-22.08	Sale
GEVO INC COMMON STOCK   CUSIP: 374396406   Symbol: GEVO							
07/09/2020	443.00	269.82	07/08/2020	271.22	0.00	-1.40	Sale
VISLINK TECHNOLOGIES INC COMMON STOCK   CUSIP: 92836Y201   Symbol: VISL							
06/19/2020	101.00	79.01	06/08/2020	103.53	0.00	-24.52	Sale
PLUG POWER INC   CUSIP: 72919P202   Symbol: PLUG							
07/08/2020	25.00	234.79	07/02/2020	234.75	0.00	0.04	Sale
BOEING CO   CUSIP: 097023105   Symbol: BA							
10/14/2020	7.00	1,142.71	09/18/2020	1,132.38	0.00	10.33	Sale
LIVONGO HEALTH INC COMMON STOCK   CUSIP: 539183103   Symbol: LVGO							
06/26/2020	19.00	1,344.59	Various	1,433.56	0.00	-88.97	Sale
***FARMMI INC ORDINARY SHARES   CUSIP: G33277107   Symbol: FAMI							
06/19/2020	99.00	82.16	Various	106.93	0.00	-24.77	Sale
***MAGAL SECURITY SYSTEMS LTD ORD   CUSIP: M6786D104   Symbol: MAGS							
08/18/2020	88.00	294.78	Various	331.76	0.00	-36.98	Sale
***ARBUTUS BIOPHARMA CORP COM   CUSIP: 03879J100   Symbol: ABUS							
08/11/2020	22.00	97.66	07/24/2020	175.31	77.65 D	0.00	Sale
08/11/2020	92.00	404.78	Various	833.32	428.54 D	0.00	Sale
08/11/2020	108.00	474.10	Various	898.86	424.76 D	0.00	Sale
11/27/2020	95.00	414.18	Various	786.02	371.84 D	0.00	Sale
11/30/2020	100.00	457.97	Various	380.97	15.01 D	92.01	Sale
12/14/2020	100.00	488.97	Various	356.45	0.00	132.52	Sale
<b>Security Totals:</b>		<b>2,337.66</b>		<b>3,430.93</b>		<b>224.53</b>	
OPKO HEALTH INC   CUSIP: 68375N103   Symbol: OPK							
07/22/2020	10.00	56.68	07/21/2020	54.07	0.00	2.61	Sale
OCUGEN INC COMMON STOCK   CUSIP: 67577C105   Symbol: OCGN							
06/19/2020	111.00	27.24	06/16/2020	30.74	0.00	-3.50	Sale
***GLOBUS MARITIME LIMITED COMMON STOCK   CUSIP: Y27265407   Symbol: GLBS							
06/19/2020	386.00	146.74	Various	138.66	0.00	8.08	Sale

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APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(continued)

01/24/2021

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS**

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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
07/20/2020	1,251.00	197.87	07/17/2020	202.54	0.00	-4.67	Sale
<b>Security Totals:</b>		<b>344.61</b>		<b>341.20</b>		<b>3.41</b>	
INTEL CORP   CUSIP: 458140100   Symbol: INTC							
08/05/2020	40.00	1,953.54	Various	2,052.68	0.00	-99.14	Sale
VAXART INC COMMON STOCK   CUSIP: 92243A200   Symbol: VXRT							
07/13/2020	30.00	380.98	Various	318.20	0.00	62.78	Sale
07/13/2020	33.00	413.47	06/26/2020	364.98	0.00	48.49	Sale
07/14/2020	20.00	270.98	06/26/2020	205.20	0.00	65.78	Sale
07/17/2020	10.00	159.08	06/26/2020	102.60	0.00	56.48	Sale
07/21/2020	15.00	215.38	06/26/2020	153.90	0.00	61.48	Sale
07/24/2020	15.00	191.01	06/26/2020	153.90	0.00	37.11	Sale
07/27/2020	40.00	424.78	06/26/2020	410.40	0.00	14.38	Sale
08/03/2020	21.00	200.85	07/31/2020	198.98	0.00	1.87	Sale
08/05/2020	50.00	484.97	07/31/2020	473.75	0.00	11.22	Sale
<b>Security Totals:</b>		<b>2,741.50</b>		<b>2,381.91</b>		<b>359.59</b>	
EMAGIN CORPORATION   CUSIP: 29076N206   Symbol: EMAN							
06/16/2020	50.00	51.23	06/08/2020	32.77	0.00	18.46	Sale
06/16/2020	50.00	51.73	06/08/2020	32.78	0.00	18.95	Sale
<b>Security Totals:</b>		<b>102.96</b>		<b>65.55</b>		<b>37.41</b>	
***AURORA CANNABIS INC COM NEW   CUSIP: 05156X884   Symbol: ACB							
11/12/2020	13.00	91.63	11/11/2020	85.15	0.00	6.48	Sale
***NIO INC AMERICAN DEPOSITARY SHARES ECH RPRSNTNG ONE CL A ORD SHARE   CUSIP: 62914V106   Symbol: NIO							
07/14/2020	9.00	115.99	07/02/2020	82.22	0.00	33.77	Sale
07/17/2020	50.00	589.97	07/02/2020	456.75	0.00	133.22	Sale
12/21/2020	10.00	487.57	12/08/2020	464.80	0.00	22.77	Sale
<b>Security Totals:</b>		<b>1,193.53</b>		<b>1,003.77</b>		<b>189.76</b>	
COCA COLA COMPANY (THE)   CUSIP: 191216100   Symbol: KO							
08/05/2020	11.00	516.33	08/04/2020	513.90	0.00	2.43	Sale



APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(continued)

01/24/2021

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS**

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

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<b>1c - Date Sold or Disposed</b>	<b>Quantity</b>	<b>1d - Proceeds</b>	<b>1b - Date Acquired</b>	<b>1e - Cost or Other Basis</b>	<b>1f - Accrued Market Discount (M) &amp; 1g - Wash Sale Loss Disallowed (D)</b>	<b>Gain or Loss (-)</b>	<b>Additional Notes</b>
***TRANSATLANTIC PETROLEUM LTD SHS NEW   CUSIP: G89982113   Symbol: TAT							
06/19/2020	100.00	30.78	06/08/2020	41.00	0.00	-10.22	Sale
GENWORTH FINANCIAL INC COM CL A   CUSIP: 37247D106   Symbol: GNW							
06/19/2020	1.00	2.69	06/16/2020	3.03	0.00	-0.34	Sale
PFIZER INC   CUSIP: 717081103   Symbol: PFE							
12/07/2020	10.00	412.88	Various	406.69	0.00	6.19	Sale
CHF SOLUTIONS INC COMMON STOCK   CUSIP: 12542Q706   Symbol: CHFS							
06/16/2020	11.00	5.83	06/08/2020	5.61	0.00	0.22	Sale
06/19/2020	481.00	221.19	Various	245.31	0.00	-24.12	Sale
08/19/2020	560.00	291.12	08/18/2020	289.77	0.00	1.35	Sale
<b>Security Totals:</b>		<b>518.14</b>		<b>540.69</b>		<b>-22.55</b>	
XPRESSPA GROUP INC COMMON STOCK   CUSIP: 98420U604   Symbol: XSPA							
06/08/2020	77.00	163.22	06/05/2020	195.58	0.00	-32.36	Sale
OASIS PETROLEUM INC COMMON STOCK   CUSIP: 674215108   Symbol: OAS							
06/08/2020	52.00	98.26	06/05/2020	40.72	0.00	57.54	Sale
06/08/2020	103.00	200.01	06/05/2020	80.65	0.00	119.36	Sale
06/18/2020	100.00	107.98	06/05/2020	78.30	0.00	29.68	Sale
<b>Security Totals:</b>		<b>406.25</b>		<b>199.67</b>		<b>206.58</b>	
FASTLY INC CLASS A COMMON STOCK   CUSIP: 31188V100   Symbol: FSLY							
08/11/2020	3.00	218.77	Various	315.31	96.54 D	0.00	Sale
08/11/2020	2.00	149.17	08/05/2020	195.42	46.25 D	0.00	Sale
08/11/2020	6.00	438.34	Various	689.36	0.00	-251.02	Sale
12/08/2020	12.00	1,130.96	Various	1,065.70	0.00	65.26	Sale
<b>Security Totals:</b>		<b>1,937.24</b>		<b>2,265.79</b>		<b>-185.76</b>	
CLOUDFLARE INC CLASS A COMMON STOCK PAR VALUE \$0.001 PER SHARE   CUSIP: 18915M107   Symbol: NET							
06/30/2020	10.00	355.28	Various	369.73	14.45 D	0.00	Sale
06/30/2020	10.00	355.38	Various	383.70	28.32 D	0.00	Sale
07/02/2020	20.00	730.57	Various	758.72	0.00	-28.15	Sale
<b>Security Totals:</b>		<b>1,441.23</b>		<b>1,512.15</b>		<b>-28.15</b>	

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APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(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**

<b>1c - Date Sold or Disposed</b>	<b>Quantity</b>	<b>1d - Proceeds</b>	<b>1b - Date Acquired</b>	<b>1e - Cost or Other Basis</b>	<b>1f - Accrued Market Discount (M) &amp; 1g - Wash Sale Loss Disallowed (D)</b>	<b>Gain or Loss (-)</b>	<b>Additional Notes</b>
NOVAN INC COM   CUSIP: 66988N106   Symbol: NOVN							
06/19/2020	165.00	78.63	06/16/2020	125.07	0.00	-46.44	Sale
***ZOMEDICA PHARMACEUTICALS CORP COM   CUSIP: 98979F107   Symbol: ZOM							
06/18/2020	750.00	149.90	Various	151.10	0.00	-1.20	Sale
VENUS CONCEPT LTD COMMON STOCK   CUSIP: 92332W105   Symbol: VERO							
06/18/2020	41.00	169.72	06/17/2020	186.13	0.00	-16.41	Sale
IZEA WORLDWIDE INC COMMON STOCK   CUSIP: 46604H105   Symbol: IZEA							
08/05/2020	95.00	175.73	Various	157.13	0.00	18.60	Sale
08/11/2020	467.00	702.76	Various	726.22	0.00	-23.46	Sale
<b>Security Totals:</b>		<b>878.49</b>		<b>883.35</b>		<b>-4.86</b>	
VIRGIN GALACTIC HLDGS INC COMMON STOCK   CUSIP: 92766K106   Symbol: SPCE							
10/16/2020	3.00	65.71	10/15/2020	64.77	0.00	0.94	Sale
12/16/2020	2.00	50.22	12/15/2020	49.48	0.00	0.74	Sale
<b>Security Totals:</b>		<b>115.93</b>		<b>114.25</b>		<b>1.68</b>	
ACTINIUM PHARMACEUTICALS INC   CUSIP: 00507W107   Symbol: ATNM							
06/19/2020	107.00	38.94	06/10/2020	52.00	0.00	-13.06	Sale
INVIVO THERAPEUTICS HOLDINGS CORP COMMON STOCK   CUSIP: 46186M506   Symbol: NVIV							
10/26/2020	101.00	59.22	10/22/2020	62.57	0.00	-3.35	Sale
***NOBLE CORPORATION PLC COMMON STOCK   CUSIP: G65431101   Symbol: NE							
06/19/2020	100.00	37.96	06/08/2020	55.50	0.00	-17.54	Sale
IBIO INC COMMON STOCK   CUSIP: 451033203   Symbol: IBIO							
09/17/2020	852.00	1,925.37	Various	2,854.88	749.88 D	-179.63	Sale
12/28/2020	450.00	514.93	Various	1,793.51	1256.31 D	-22.27	Sale
<b>Security Totals:</b>		<b>2,440.30</b>		<b>4,648.39</b>		<b>-201.90</b>	
INTERPRIVATE ACQUISITION CORP COMMON STOCK   CUSIP: 46064A103   Symbol: IPV							
12/09/2020	1.00	14.44	12/07/2020	14.50	0.00	-0.06	Sale
12/09/2020	6.00	87.28	12/07/2020	87.00	0.00	0.28	Sale
12/21/2020	18.00	272.14	12/07/2020	261.00	0.00	11.14	Sale
<b>Security Totals:</b>		<b>373.86</b>		<b>362.50</b>		<b>11.36</b>	

APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

5MU75197

(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
AMERICAN AIRLINES GROUP INC   CUSIP: 02376R102   Symbol: AAL							
07/21/2020	24.00	272.43	07/17/2020	286.80	0.00	-14.37	Sale
HEAT BIOLOGICS INC COMMON STOCK   CUSIP: 42237K300   Symbol: HTBX							
08/07/2020	173.00	365.87	Various	574.98	0.00	-209.11	Sale
***TOP SHIPS INC COMMON STOCK   CUSIP: Y8897Y164   Symbol: TOPS							
06/19/2020	1,070.00	160.90	Various	178.08	17.18 D	0.00	Sale
07/13/2020	9.00	0.95	07/09/2020	1.29	0.00	-0.34	Sale
07/13/2020	1,871.00	201.28	Various	229.03	0.3 D	-27.45	Sale
<b>Security Totals:</b>		<b>363.13</b>		<b>408.40</b>		<b>-27.79</b>	
BIONANO GENOMICS INC COMMON STOCK   CUSIP: 09075F107   Symbol: BNGO							
07/20/2020	500.00	336.63	07/17/2020	394.20	0.00	-57.57	Sale
WORKHORSE GROUP INC COM   CUSIP: 98138J206   Symbol: WKHS							
07/13/2020	30.00	489.87	Various	506.24	30.14 D	13.77	Sale
07/20/2020	5.00	83.18	Various	84.13	1.82 D	0.87	Sale
07/24/2020	25.00	376.55	Various	417.08	40.53 D	0.00	Sale
07/24/2020	25.00	380.73	Various	426.67	3.20 D	-42.74	Sale
08/06/2020	3.00	51.40	Various	54.02	0.00	-2.62	Sale
10/22/2020	4.00	80.70	10/21/2020	76.76	0.00	3.94	Sale
11/11/2020	4.00	77.55	10/26/2020	75.36	0.00	2.19	Sale
<b>Security Totals:</b>		<b>1,539.98</b>		<b>1,640.26</b>		<b>-24.59</b>	
REGIONS FINANCIAL CORP   CUSIP: 7591EP100   Symbol: RF							
06/26/2020	1.00	10.93	06/24/2020	11.28	0.00	-0.35	Sale
06/30/2020	2.00	22.03	Various	21.30	0.00	0.73	Sale
<b>Security Totals:</b>		<b>32.96</b>		<b>32.58</b>		<b>0.38</b>	
CLOUDERA INC COMMON STOCK   CUSIP: 18914U100   Symbol: CLDR							
06/23/2020	109.00	1,397.33	Various	1,405.58	0.00	-8.25	Sale
ZYNGA INC CLASS A   CUSIP: 98986T108   Symbol: ZNGA							
12/03/2020	50.00	419.98	11/27/2020	412.00	0.00	7.98	Sale
***POLYMET MNG CORP   CUSIP: 731916102   Symbol: PLM							
06/18/2020	223.00	101.45	Various	89.51	0.00	11.94	Sale

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APEX CLEARING

## Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

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(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**

<b>1c - Date Sold or Disposed</b>	<b>Quantity</b>	<b>1d - Proceeds</b>	<b>1b - Date Acquired</b>	<b>1e - Cost or Other Basis</b>	<b>1f - Accrued Market Discount (M) &amp; 1g - Wash Sale Loss Disallowed (D)</b>	<b>Gain or Loss (-)</b>	<b>Additional Notes</b>
***VALARIS PLC	ORDINARY SHARES   CUSIP: G9402V109   Symbol: VAL						
06/10/2020	87.00	105.69	06/08/2020	165.30	0.00	-59.61	Sale
TONIX PHARMACEUTICALS HOLDING	CORP COMMON STOCK   CUSIP: 890260706   Symbol: TNXP						
06/19/2020	240.00	151.16	06/18/2020	168.74	0.00	-17.58	Sale
ATRECA INC	CLASS A COMMON STOCK   CUSIP: 04965G109   Symbol: BCEL						
07/20/2020	15.00	228.73	07/16/2020	225.90	0.00	2.83	Sale
DAVE & BUSTERS ENTERTAINMENT	INC COMMON STOCK   CUSIP: 238337109   Symbol: PLAY						
06/19/2020	24.00	391.42	Various	397.09	0.00	-5.67	Sale
<b>Totals:</b>		<b>33,409.07</b>		<b>37,358.98</b>		<b>-279.87</b>	

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Proceeds from Broker and Barter Exchange Transactions

2020 Form 1099-B\*

OMB No. 1545-0715

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(continued)

01/24/2021

**SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS**

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

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

**Box 5:** Box Checked (Noncovered Security)

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

**Box 12:** Basis Not 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	Date Acquired	Cost or Other Basis	Accrued Market Discount (M) & Wash Sale Loss Disallowed (D)	Gain or Loss (-)	Additional Notes
DYNATRACE INC	COMMON STOCK   CUSIP: 268150109   Symbol: DT						
07/14/2020	12.00	463.10	07/09/2020	525.96	0.00	-62.86	Sale
<b>Totals:</b>		<b>463.10</b>		<b>525.96</b>		<b>-62.86</b>	

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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)	
REGIONS FINANCIAL CORP   CUSIP: 7591EP100   Symbol: RF							
06/24/2020	0.00	11.28	0.00	0.00	0.00		
06/28/2020	0.00	21.30	0.00	0.00	0.00		
<b>Security Totals:</b>	<b>0.00</b>	<b>32.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
GENWORTH FINANCIAL INC COM CL A   CUSIP: 37247D106   Symbol: GNW							
06/16/2020	0.00	3.03	0.00	0.00	0.00		
<b>Totals:</b>	<b>0.00</b>	<b>35.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

APEX CLEARING

## Supplemental Information

2020

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01/24/2021

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

**Fees & Expenses**

<b>Description</b>	<b>Amount</b>
<b>Date</b>	
Margin Interest Expense	
08/17/2020	1.60
12/31/2020	2.37
<b>Total:</b>	<b>3.97</b>
<b>Totals:</b>	<b>3.97</b>

## 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 89950-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 1040-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](http://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](http://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](http://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](http://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](http://www.irs.gov/Form1099OID).