

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

IN ACCOUNT WITH  
**WEBULL FINANCIAL LLC**  
**917-725-2448**

MOHAN TEJA GORANTLA  
1003 MIDWAY DRIVE  
RICHARDSON, TX 75081-3632

**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. If you own Mutual Funds, Real Estate Trusts (REITs), REMIC Securities or certain fixed investment trusts (WHFITs), income distributions may be reclassified by the issuer after the original 1099 is sent. If you hold these securities or another security that is subject to a reclassification event, you may receive a corrected Form 1099.

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<p><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</p>	<p style="text-align: center;"><b>Account 5MR70724</b></p> <p>MOHAN TEJA GORANTLA                  1003 MIDWAY DRIVE                  RICHARDSON, TX 75081-3632</p> <p style="text-align: center;">RECIPIENT'S ID No: XXX-XX-2226</p>	<p style="text-align: center;"><b>Form 1099 Composite 2021</b></p> <p style="text-align: center;">Statement Date: 01/31/2022</p>
<p><b>WEBULL FINANCIAL LLC</b>                  (917) 725-2448</p> <p style="text-align: center;">IN ACCOUNT WITH</p>		

FATCA filing requirement [ ]

**Tax Reporting Statement**

DIVIDENDS AND DISTRIBUTIONS	2021 Form 1099-DIV*	OMB No. 1545-0110
1a- Total Ordinary Dividends (includes amount shown on 1b, 2e)	0.00	
1b- Qualified Dividends	0.00	
2a- Total Capital Gain Distributions (includes lines 2b, 2c, 2d, 2f)	0.00	
2b- Unrecaptured Section 1250 gain	0.00	
2c- Section 1202 Gain	0.00	
2d- Collectibles (28%) Gain	0.00	
2e- Section 897 Ordinary Dividends	0.00	
2f- Section 897 Capital Gain	0.00	
3- Nondividend Distributions	0.00	
4- <b>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	0.00	
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	2021 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- <b>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	0.00	
8- Tax-Exempt Interest (includes box 9)	0.00	
9- Specified Private Activity Bond Interest	0.00	
10- Bond 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.	0.00	

REGULATED FUTURES CONTRACTS & SECTION 1256 OPTIONS	2021 Form 1099-B*	OMB No. 1545-0715
8- Profit or (loss) realized in 2021 on closed contracts	0.00	
9- Unrealized profit or (loss) on open contracts - 12/31/2020	0.00	
10- Unrealized profit or (loss) on open contracts - 12/31/2021	0.00	
11- Aggregate profit or (loss) on contracts	0.00	
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.		

MISCELLANEOUS INFORMATION	2021 Form 1099-MISC*	OMB No. 1545-0115
2- Royalties	0.00	
3- Other Income	0.00	
4- <b>Federal Income Tax Withheld</b>	<b>0.00</b>	
8- Substitute Payments in Lieu of Dividends or Interest	0.00	

\*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  
5MR70724

**Tax Summary**

2021  
01/31/2022

**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	2,840.52	2,502.17	0.00	0.00	338.35
Short-term transactions for noncovered tax lots	0.00	0.00	0.00	0.00	0.00
<b>Total Short-term</b>	<b>2,840.52</b>	<b>2,502.17</b>	<b>0.00</b>	<b>0.00</b>	<b>338.35</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 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.

Description of property | CUSIP | Symbol (Box 1a)

Date Sold or Disposed (Box 1c)	Quantity	Proceeds (Box 1d)	Date Acquired (Box 1b)	Cost or Other Basis (Box 1e)	Accrued Market Discount (M) (Box 1f) & Wash Sale Loss Disallowed (D) (Box 1g)		Gain or Loss(-)	Additional Notes
01/25/2021	99.00	394.00	01/05/2021	223.63		0.00	170.37	Sale
CALL SNDL 07/02/21 1 SUNDIAL GROWERS INC   CUSIP:   Symbol (Box 1a): SNDL210702C00001000								
07/02/2021	30.00	0.00	06/28/2021	121.64		0.00	-121.64	Expiration
STAFFING 360 SOLUTIONS INC COMMON STOCK   CUSIP: 852387307   Symbol (Box 1a): STAF								
06/15/2021	822.00	514.05	Various	740.68		0.00	-226.63	Sale

\*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.

Proceeds from Broker and Barter Exchange Transactions (continued)

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.

Date Sold or Disposed (Box 1c)	Quantity	Proceeds (Box 1d)	Date Acquired (Box 1b)	Cost or Other Basis (Box 1e)	Accrued Market Discount (M)/(Box 1f) & Wash Sale Loss Disallowed (D)(Box 1g)		Gain or Loss(-)	Additional Notes
					Disallowed (D)(Box 1g)	Disallowed (D)(Box 1g)		
11/22/2021	48.00	671.98	06/17/2021	384.00	0.00	0.00	287.98	Sale
CALL AMC 01/22/21 3 AMC ENTERTAINMENT HOLDINGS INC   CUSIP:   Symbol(Box 1a): AMC210122C00003000								
01/19/2021	1.00	38.90	01/19/2021	38.08	0.00	0.00	0.82	Sell to Close
SOCKET MOBILE INC   CUSIP: 83368E200   Symbol(Box 1a): SCKT								
01/15/2021	60.00	154.78	01/05/2021	154.80	0.00	0.00	-0.02	Sale
GENIUS BRANDS INTERNATIONAL INC COMMON STOCK   CUSIP: 37229T301   Symbol(Box 1a): GNUS								
01/27/2021	241.00	621.73	01/26/2021	491.39	0.00	0.00	190.34	Sale
CALL WKHS 01/08/21 23 WORKHORSE GROUP INC   CUSIP:   Symbol(Box 1a): WKHS210108C00023000								
01/05/2021	1.00	53.90	01/05/2021	66.08	0.00	0.00	-12.18	Sell to Close
CANCER GENETICS INC COMMON STOCK   CUSIP: 13799U203   Symbol(Box 1a): CGIX								
01/05/2021	120.00	391.18	12/18/2020	341.87	0.00	0.00	49.31	Sale
<b>Totals:</b>		<b>2,840.52</b>		<b>2,502.17</b>			<b>338.35</b>	

\*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.

### 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 (SSN, ITIN, ATIN, or 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-B to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. 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. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) (with a Form 1098) for each of the other owners to show their shares of the income, and you must furnish Copy B Form(s) to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2021 General Instructions for Certain Information Returns.

**FreeFile.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

### Keep tax documents for your records.

#### 1099-DIV Instructions for Recipient

**Box 1a.** 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 the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain small business stock that may be subject to an election. See the Schedule D (Form 1040) instructions.

**Box 2b.** 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 election. See the Schedule D (Form 1040) instructions.

**Box 2c.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Box 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Note:** Boxes 2a and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States.

**Box 3.** Shows a return of your cost (or other basis). 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, *Your Income Tax Return as Taxpayer*.

**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 your share of expenses you are eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 8995 and Form 8995-A.

**Box 6.** 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 7.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 8 and 10.** Show cash and non-cash liquidation distributions 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.

#### 1099-INT Instructions for Recipient

**Box 1.** Shows the amount of interest you did not want to amortize the premium under section 171, or for a tax-exempt 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 amortize the premium on a taxable covered security, then your payer will only report the 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 for both the 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 2.** Shows taxable interest paid to you during the calendar year by the payer. This does not include the interest shown in box 3. May also show the total amount of the credits from clean renewable energy bonds, premium renewable energy bonds, qualified energy bonds, and tax-exempt interest. These amounts were treated as paid to you during 2021 on the credit advance data (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 3.** Shows interest on U.S. Savings bonds, Treasury bills, Treasury notes, and Treasury notes. This may or may not be taxable. See Pub. 550, *Your Income Tax Return as Taxpayer*.

**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, 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.** 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 amount of interest you did not want to amortize the premium under section 171, or for a tax-exempt 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 amortize the premium on a taxable covered security, then your payer will only report the 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 for both the 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 8.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 1. **Note:** This amount is not deductible.

**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 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 1278(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 the premium on a taxable covered security, then your payer will only report the 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 12.** 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 the premium on a taxable covered security, then your payer will only report the 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 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 security, see Regulations section 1.171-2(c)(4).

**Boxes 14-17.** 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/Form1099/INT](http://www.irs.gov/Form1099/INT).

#### 1099-B Instructions for Recipient

**Box 1a.** Shows the amount of interest you did not want to amortize the premium under section 171, or for a tax-exempt 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 amortize the premium on a taxable covered security, then your payer will only report the 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 for both the 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 2a.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain small business stock that may be subject to an election. See the Schedule D (Form 1040) instructions.

**Box 2b.** 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 election. See the Schedule D (Form 1040) instructions.

**Box 2c.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Box 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Note:** Boxes 2a and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States.

**Box 3.** Shows a return of your cost (or other basis). 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, *Your Income Tax Return as Taxpayer*.

**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 your share of expenses you are eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 8995 and Form 8995-A.

**Box 6.** 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 7.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 8 and 10.** Show cash and non-cash liquidation distributions 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.

#### 1099-B Instructions for Recipient

**Box 1a.** Shows the amount of interest you did not want to amortize the premium under section 171, or for a tax-exempt 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 amortize the premium on a taxable covered security, then your payer will only report the 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 for both the 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 2a.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain small business stock that may be subject to an election. See the Schedule D (Form 1040) instructions.

**Box 2b.** 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 election. See the Schedule D (Form 1040) instructions.

**Box 2c.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Box 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Note:** Boxes 2a and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States.

**Box 3.** Shows a return of your cost (or other basis). 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, *Your Income Tax Return as Taxpayer*.

**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 your share of expenses you are eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 8995 and Form 8995-A.

**Box 6.** 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 7.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 8 and 10.** Show cash and non-cash liquidation distributions 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.

#### 1099-B Instructions for Recipient

**Box 1a.** Shows the amount of interest you did not want to amortize the premium under section 171, or for a tax-exempt 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 amortize the premium on a taxable covered security, then your payer will only report the 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 for both the 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 2a.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain small business stock that may be subject to an election. See the Schedule D (Form 1040) instructions.

**Box 2b.** 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 election. See the Schedule D (Form 1040) instructions.

**Box 2c.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Box 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of US real property interests (USRPI).

**Note:** Boxes 2a and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States.

**Box 3.** Shows a return of your cost (or other basis). 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, *Your Income Tax Return as Taxpayer*.

**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 your share of expenses you are eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 8995 and Form 8995-A.

**Box 6.** 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 7.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 8 and 10.** Show cash and non-cash liquidation distributions 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.

**Box 16.** Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RF" or "F" or other appropriate description. "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). 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 16.** 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 deposits reporting in boxes 8 through 11, no entry will be present. 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 forward 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 1041 or on Schedule D (Form 1041) (whichever is applicable) as explained in the instructions for Schedule D (Form 1040).

**Box 17.** Shows the date the security was acquired or, if the security was 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 Pub. 550 for details.

**Box 18.** Shows the amount of accrued market discount. See Schedule D (Form 1040) instructions. For details on market discount, see Schedule D (Form 1040) instructions. This instruction, Form 8949, and Pub. 550, If box 5 is checked, box 1f may be blank.

**Box 19.** Shows the amount of nonrecognition loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions. The instructions for Form 8949, and Pub. 550, If box 5 is checked, box 1g may be blank.

**Box 20.** 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.

**Box 21.** If checked, box 2 may be blank.

**Box 22.** Shows the date of the transaction involving collectibles or from a Qualified Opportunity Fund (QOF).

**Box 23.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the issuer. See Schedule D (Form 1040) instructions. For details on backup withholding, include this amount on your tax withheld.

**Box 24.** If checked, the securities sold were noncovered securities and boxes 1b, 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 25.** Shows the date of the transaction.

**Box 26.** Shows the date of the transaction.

**Box 27.** 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) 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 from the regulated futures contract, foreign currency contract, or section 1256 option contract held during 2021.

**Box 9.** Shows any adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2020.

**Box 10.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2021. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts—12/31/2021 in 2022.

**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 2021 Form 6781.

**Box 12.** If checked, the basis in box 1e has been reported to the IRS and either the short-term or 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

**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.** Individuals should see the instructions for Schedule SE (Form 1040), 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). However, report rents on Schedule C (Form 1040) 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). 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, or other taxable income, report this amount on the "Other income" line of Schedule C or F (Form 1040).

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

**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. 595 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040. See Pub. 304.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**Box 7.** If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**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).

**Box 9.** Report this amount on Schedule F (Form 1040).

**Box 10.** Shows the amount of 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.

**Box 11.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A. See your tax return instructions for where to report.

**Box 12.** 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 13.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is not subject to the 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. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is not subject to the 20% excise tax. See your tax return instructions for where to report.

**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 coupon bond, you will receive the interest payments on the bond. If you are the holder of a zero-coupon bond, you will not receive interest payments, but you will receive the full face value of the bond at maturity. The amount of interest you receive is the amount of OID you receive. For example, 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.

**Box 1.** Shows the amount of OID that is currently taxable to you. Report this 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 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 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 person during the year, report this amount as interest income on your tax return. 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.

**Box 3.** Shows the amount of OID that is not currently taxable to you. Report this amount in box 3 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 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 premium.

**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.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 6.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 7.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 8.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 9.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 10.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 11.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 12.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 13.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 14.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 15.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 16.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 17.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 18.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 19.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 20.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 21.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 22.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 23.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 24.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 25.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 26.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 27.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 28.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 29.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 30.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 31.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 32.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 33.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 35.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 36.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 39.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 40.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 41.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 42.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 43.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 45.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 46.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 47.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 55.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 56.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 57.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 63.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

**Box 64.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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**Box 66.** Shows the amount of a partner's distributive share of partnership income. If you are a partner in a partnership who is considered by the operator to be self-employed, Self-employed individuals must report this amount on Form 1040 and 1040-SR.

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secured 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, show 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 includable in taxable income as interest income. If the issuer of the covered security has reported a market discount on 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 security acquired with acquisition premium. 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) you did not want to report on Form 1099-OID. 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 type of adjustment.

**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 type of 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(h)(6) that you did not want to report on Form 1099-OID. If an amount is 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(e)(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 acquisition premium reported to the payer. If there is an amount in box 11, for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID, the amount in box 11 shows the amount of acquisition premium amortization for the year that reduces the amount of acquisition premium reported to the payer. See the instructions above for a covered security acquired with acquisition premium.

**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).

