

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

SANDEEP TATIKONDA  
110 OAKLAWN AVE  
STAMFORD, CT 06905-3621

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><br>ONE DALLAS CENTER<br>350 NORTH ST PAUL SUITE 1300<br>DALLAS, TX 75201<br>Customer Service: 214-765-1009<br>PAYER'S Federal ID No.: 13-2967453<br>IN ACCOUNT WITH<br><b>WEBULL FINANCIAL LLC</b><br>(917) 725-2448 | <b>Account 5NA21530</b> | <b>Form 1099 Composite 2020</b><br>Statement Date: 01/24/2021 |
| SANDEEP TATIKONDA<br>110 OAKLAWN AVE<br>STAMFORD, CT 06905-3621<br>RECIPIENT'S ID No.: XXX-XX-6379  |                         |   |

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                | 0.00              |
| 1b- Qualified Dividends  | 0.00                | 0.00              |
| 2a- Total Capital Gain Distributions (includes lines 2b, 2c, 2d) | 0.00                | 0.00              |
| 2b- Unrecaptured Section 1250 gain                               | 0.00                | 0.00              |
| 2c- Section 1202 Gain  | 0.00                | 0.00              |
| 2d- Collectibles (28%) Gain                                      | 0.00                | 0.00              |
| 3- Nondividend Distributions                                     | 0.00                | 0.00              |
| <b>4- Federal Income Tax Withheld</b>                            | <b>0.00</b>         | <b>0.00</b>       |
| 5- Section 199A Dividends  | 0.00                | 0.00              |
| 6- Investment Expenses   | 0.00                | 0.00              |
| 7- Foreign Tax Paid  | 0.00                | 0.00              |
| 8- Foreign country or US Possession                              | 0.00                | 0.00              |
| 9- Cash Liquidation Distributions                                | 0.00                | 0.00              |
| 10- Noncash Liquidation Distributions                            | 0.00                | 0.00              |
| 11- Exempt-Interest Dividends                                    | 0.00                | 0.00              |
| 12- Specified Private Activity Bond Interest Dividends           | 0.00                | 0.00              |

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

| MISCELLANEOUS INCOME                                    | 2020 Form 1099-MISC* | OMB No. 1545-0115 |
|---|----------------------|-------------------|
| 2- Royalties  | 0.00                 | 0.00              |
| 3- Other Income   | 0.00                 | 0.00              |
| <b>4- Federal Income Tax Withheld</b>                   | <b>0.00</b>          | <b>0.00</b>       |
| 8- Substitute Payments in Lieu of Dividends or Interest | 0.00                 | 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              | 0.00              |
| 9- Unrealized profit or (loss) on open contracts - 12/31/2019   | 0.00              | 0.00              |
| 10- Unrealized profit or (loss) on open contracts - 12/31/2020  | 0.00              | 0.00              |
| 11- Aggregate profit or (loss) on contracts   | 0.00              | 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. |                   |                   |

\*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  
5NA21530

**Tax Summary**

2020  
01/24/2021

**Summary Of Sale Proceeds**

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

| Section   | Total Proceeds | Total Cost Basis | Market Discount | Total Wash Sale Loss Disallowed | Total Net Gain or Loss(=) |
|---|----------------|------------------|-----------------|---------------------------------|---------------------------|
| Short term transactions for covered tax lots      | 818.87         | 825.32           | 0.00            | 6.24                            | -0.21                     |
| Short term transactions for noncovered tax lots   | 0.00           | 0.00             | 0.00            | 0.00                            | 0.00                      |
| <b>Total Short-term</b>                           | <b>818.87</b>  | <b>825.32</b>    | <b>0.00</b>     | <b>6.24</b>                     | <b>-0.21</b>              |
| Long-term transactions for covered tax lots       | 8.97           | 8.38             | 0.00            | 0.00                            | 0.59                      |
| Long-term transactions for noncovered tax lots    | 0.00           | 0.00             | 0.00            | 0.00                            | 0.00                      |
| <b>Total Long-term</b>                            | <b>8.97</b>    | <b>8.38</b>      | <b>0.00</b>     | <b>0.00</b>                     | <b>0.59</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): | 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 "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) & Wash Sale Loss Disallowed (D) | 1g - Wash Sale Loss Disallowed (D) | Gain or Loss (-) | Additional Notes |
|--|----------|----------------------------------|--------------------|--------------------------|--|------------------------------------|------------------|------------------|
| VIRGIN GALACTIC HLDGS INC  |          | COMMON STOCK   CUSIP: 92766K1061 | Symbol: SPOE       |                          |  |                                    |                  |                  |
| 09/09/2020   | 2.00     | 35.42                            | Various            | 34.49                    | 0.00   | 0.00                               | 0.93             | Sale             |
| 09/28/2020   | 2.00     | 38.18                            | Various            | 33.50                    | 0.00   | 0.00                               | 4.68             | Sale             |
| <b>Security Totals:</b>  |          | <b>73.60</b>                     |                    | <b>67.99</b>             |  |                                    | <b>5.61</b>      |                  |
| ***SEANERGY MARITIME HOLDINGS CORP COMMON STOCK   CUSIP: Y737601941   Symbol: SHIP |          |                                  |                    |                          |  |                                    |                  |                  |
| 09/18/2020   | 200.00   | 85.97                            | Various            | 91.19                    | 0.00   | 0.00                               | -5.22            | Sale             |
| GAMESTOP CORP CLASS A   CUSIP: 36467W1091   Symbol: GME                            |          |                                  |                    |                          |  |                                    |                  |                  |
| 09/10/2020   | 8.00     | 52.54                            | Various            | 61.42                    | 4.6 D  |                                    | -4.28            | Sale             |
| 09/18/2020   | 1.00     | 9.13                             | 09/18/2020         | 10.15                    | 1.02 D   |                                    | 0.00             | Sale             |
| 09/28/2020   | 3.00     | 29.43                            | Various            | 31.19                    | 0.59 D   |                                    | -1.17            | Sale             |

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**APEX CLEARING**  
5NA21530

**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 6:** Gross (unless indicated as Net in Additional Notes Column)  
**Box 12:** Basis Reported to the IRS  
**Box 5:** Box Not Checked (Covered Security)  
**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) & Wash Sale Loss |                | Gain or Loss (-) | Additional Notes |
|--|---|---------------|--------------------|--------------------------|---|----------------|------------------|------------------|
|  |   |               |                    |                          | 1g - Wash Sale Loss                               | Disallowed (D) |                  |                  |
| GAMESTOP CORP  | CLASS A   CUSIP: 36467W1091   Symbol: GAME                    |               |                    |                          |   |                |                  |                  |
| 10/15/2020   | 2.00  | 25.58         | Various            | 25.21                    |   | 0.03 D         | 0.40             | Sale             |
| 11/23/2020   | 2.00  | 27.02         | Various            | 21.69                    |   | 0.00           | 5.33             | Sale             |
| <b>Security Totals:</b>                              |   | <b>143.70</b> |                    | <b>149.66</b>            |   |                | <b>0.28</b>      |                  |
| APPLE INC   CUSIP: 0378331001   Symbol: AAPL         |   |               |                    |                          |   |                |                  |                  |
| 12/08/2020   | 1.00  | 123.38        | 10/13/2020         | 123.00                   |   | 0.00           | 0.38             | Sale             |
| ALLIED ESPORTS ENTERTAINMENT                         | INC COMMON STOCK   CUSIP: 0191701091   Symbol: AESE           |               |                    |                          |   |                |                  |                  |
| 09/09/2020   | 32.00   | 46.38         | 09/08/2020         | 46.08                    |   | 0.00           | 0.30             | Sale             |
| ZYNGA INC  | CLASS A   CUSIP: 9898611081   Symbol: ZNGA                    |               |                    |                          |   |                |                  |                  |
| 09/28/2020   | 2.00  | 17.93         | 09/22/2020         | 17.30                    |   | 0.00           | 0.63             | Sale             |
| WESTELL TECHNOLOGIES INC                             | CLASS A COMMON STOCK   CUSIP: 9575412041   Symbol: WSTL       |               |                    |                          |   |                |                  |                  |
| 09/15/2020   | 42.00   | 47.23         | 09/10/2020         | 49.98                    |   | 0.00           | -2.75            | Sale             |
| TRIUMPH GROUP INC NEW I                              | CUSIP: 8968181011   Symbol: TGI                               |               |                    |                          |   |                |                  |                  |
| 10/09/2020   | 4.00  | 29.18         | Various            | 30.41                    |   | 0.00           | -1.23            | Sale             |
| LIFEWAY FOODS INC   CUSIP: 5319141091   Symbol: LWAY |   |               |                    |                          |   |                |                  |                  |
| 10/09/2020   | 3.00  | 17.26         | Various            | 17.63                    |   | 0.00           | -0.37            | Sale             |
| ***CARNIVAL CORP                                     | COMMON PAIRED STOCK   CUSIP: 1436583001   Symbol: CCL         |               |                    |                          |   |                |                  |                  |
| 10/07/2020   | 5.00  | 78.73         | 10/02/2020         | 72.95                    |   | 0.00           | 5.78             | Sale             |
| ***BIOFRONTERA AG                                    | AMERICAN DEPOSITARY SHARES   CUSIP: 09075G1051   Symbol: BFRA |               |                    |                          |   |                |                  |                  |
| 09/14/2020   | 5.00  | 46.08         | Various            | 44.70                    |   | 0.00           | 1.38             | Sale             |
| 10/09/2020   | 2.00  | 15.60         | Various            | 16.89                    |   | 0.00           | -1.29            | Sale             |
| <b>Security Totals:</b>                              |   | <b>61.68</b>  |                    | <b>61.59</b>             |   |                | <b>0.09</b>      |                  |
| MACYS INC   CUSIP: 55616P1041   Symbol: M            |   |               |                    |                          |   |                |                  |                  |
| 10/09/2020   | 9.00  | 56.05         | Various            | 60.54                    |   | 0.00           | -4.49            | Sale             |
| ***KAMADA LIMITED                                    | US LISTED   CUSIP: M6240T1091   Symbol: KMDA                  |               |                    |                          |   |                |                  |                  |
| 09/09/2020   | 4.00  | 37.78         | 09/08/2020         | 37.00                    |   | 0.00           | 0.78             | Sale             |
| <b>Totals:</b>                                       |   | <b>818.87</b> |                    | <b>825.32</b>            |   |                | <b>-0.21</b>     |                  |

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**LONG TERM TRANSACTIONS FOR COVERED TAX LOTS**

Report on Form 8949, Part II with Box D checked.

Box 2: Type of Gain or Loss - Long-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) & Wash Sale Loss |                | Gain or Loss (-) | Additional Notes |
|----------------------------|----------|---------------|--------------------|--------------------------|---|----------------|------------------|------------------|
|                            |          |               |                    |                          | Disallowed (D)                                    | Disallowed (D) |                  |                  |
| ZYNGA INC<br>09/28/2020    | 1.00     | 8.97          | 09/17/2020         | 8.38                     |   | 0.00           | 0.59             | Sale             |
| <b>Totals:</b>             |          | <b>8.97</b>   |                    | <b>8.38</b>              |   |                | <b>0.59</b>      |                  |

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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 FATCA filing requirements. Account number. May show an account or other unique number the payer assigned to distinguish your account. Backup withholding. Shows backup withholding 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. Includes this amount on your income tax return as tax withheld. Noninterest. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" (with a Form 1086) 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.
Box 1c. Shows the amount of the amount in box 1a that is subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.
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 subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.
Box 2c. Shows the portion of the amount in box 2a that is collectible. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR).
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 information returns.
Box 5. Shows the portion of the amount in box 1a that may be eligible for the 20%-qualified business income deduction under section 199A. See the instructions for Form 8995 and Form 8995-A.
Box 6. Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.
Box 7. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Forms 1040 or 1040-SR.
Box 8. 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.
Boxes 9 and 10. Show cash and non-cash liquidation distributions.
Box 11. Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 and 1040-SR for where to report. This amount may be subject to backup withholding. See Box 4 above.
Box 12. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.
Boxes 13-15. State income tax withheld reporting boxes.
Future developments. For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099DIV.

1099-INT Instructions for Recipient

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired at a premium, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt covered security acquired at a premium, your payer generally must report either (1) a net amount of interest that reflects the offset of the amortization 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. 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 zone 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 8917. See the instructions above for a taxable covered security acquired at a premium.
Box 2. 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 all deductible above for a taxable covered security acquired at a premium.
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 all deductible 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. Shows the portion of the amount in box 1 that is subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.
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 net covered security.
Box 9. Shows the portion of the amount in box 1 that is subject to the alternative minimum tax. This amount is included in box 8. 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 1278(b). Report the accrued market discount on your income tax return.
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 security, the excess is a nondeductible loss. See Regulations section 1.171-2(e)(4)(ii).
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, 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 security, the excess is a nondeductible loss. See Regulations section 1.171-2(e)(4)(ii).
Box 13. Shows the portion of the amount in box 1 that is subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.
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).
Future developments. For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099INT.

1099-B Instructions for Recipient

Brokers and batter 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 1.
CUSIP number. Shows the CUSIP (Committee on Uniform Securities 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, "RF-C" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or "1256" may be shown. For other securities, "Other securities" may be shown.
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, or securities futures contracts. May show the proceeds





withheld.

**Box 5.** For a covered security acquired with OID, if you made an election under section 1276(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 on the debt instrument during the year while held by you. For a covered security acquired 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 includable 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) 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 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 and with acquisition premium.

**Box 7.** Shows the issuer's 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.** 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 the 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(b)(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 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).