

ROBINHOOD CRYPTO LLC
85 WILLOW ROAD
MENLO PARK, CA 94025

KRANTHI KUMAR KOYYADA
7 PELHAM LN
WINDHAM, NY 12496

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Robinhood Crypto LLC 85 WILLOW ROAD MENLO PARK, CA 94025 Customer Service: 844-428-5411 PAYER'S Federal ID No: 46-4364776	Account 954349890C	Form 1099 Composite	2021
	Kranthi kumar Koyyada 7 Pelham Ln Windham, NY 12496 RECIPIENT'S ID No: XXX-XX-0999	Statement Date: 02/07/2022	

FATCA filing requirement []

Tax Reporting Statement

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

Tax Reporting Statement

Summary Of Sale Proceeds

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

Section	Total Proceeds	Total Cost Basis	Total Market Discount	Wash Sale Loss Disallowed	Total Net Gain or Loss(-)
Short-term transactions for covered tax lots	0.00	0.00	0.00		0.00
Short-term transactions for noncovered tax lots	243,067.03	257,573.60	0.00		-14,506.57
Total Short-term	243,067.03	257,573.60	0.00		-14,506.57
Long-term transactions for covered tax lots	0.00	0.00	0.00		0.00
Long-term transactions for noncovered tax lots	0.00	0.00	0.00		0.00
Total Long-term	0.00	0.00	0.00		0.00
Undetermined transactions for noncovered tax lots	0.00	0.00	0.00		0.00
Total Undetermined-term	0.00	0.00	0.00		0.00

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Robinhood Crypto LLC

Proceeds from Broker and Barter Exchange Transactions

2021 Form 1099-B*

954349890C

(continued)

02/07/2022

OMB No. 1545-0715

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

This Form 1099-B – Proceeds from Broker and Barter Exchange Transactions only provides information with respect to cryptocurrency-related transactions in your account with us for the year, and you will receive a separate Form 1099 if you have executed stock or securities trades through Robinhood during the year.

The cryptocurrency sales transactions on this Form 1099-B are not being reported to the IRS as covered securities. As such, certain information such as cost basis is not being transmitted to the IRS and is only provided to you for information purposes. Information which we are not providing to the IRS with Form 1099-B is further detailed in the transactions sections below. Remember, taxpayers are ultimately responsible for the accuracy of their tax returns.

For tax lots whose term is undetermined, you may need to use your historical documents to establish the cost basis and date of purchase. For purposes of providing you with cost basis information and calculating gain or loss, unless otherwise noted, it was assumed that the oldest position was sold first. However, there is no assurance that the IRS will agree with this approach, and you may wish to consult with your tax advisor regarding your reporting of cryptocurrency transactions.

If applicable, we are not reporting your receipt of forked cryptocurrency as sales with this Form 1099-B, and we note that there is substantial uncertainty as to how the receipt of forked cryptocurrency should be treated for tax purposes. For purposes of determining gain or loss on the sale of cryptocurrency that has been subject to a fork or received in a fork, if applicable, and for information purposes, we provide an adjusted cost basis in the cryptocurrency such that the cost basis prior to the fork is apportioned between the original, pre-forked coin and the new, post-forked coins based on the fair market of each coin following the fork event. However, there is no assurance that the IRS will agree with this approach. Again, you may wish to consult with your tax advisor on tax rules relating to cryptocurrency events such as forks and trade transactions, as individual circumstances may vary.

FATCA filing requirement []

SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS

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

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

Box 5: Box Checked (Noncovered Security)

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

Box 12: Basis Not Reported to the IRS

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

Symbol	1c - Date Sold or Disposed	Quantity	1d - Proceeds	Date Acquired	Cost or Other Basis	4 - Federal Income Tax Withheld	Gain or Loss (-)	Additional Notes
BTCUSD								
	01/29/2021	0.01582653	539.03	01/15/2021	586.52	0.00	-47.49	Sale
	01/29/2021	0.03057604	1,041.20	Various	1,131.98	0.00	-90.78	Sale
	01/29/2021	0.03471561	1,181.26	01/15/2021	1,282.35	0.00	-101.09	Sale
	01/29/2021	0.02172847	809.33	01/29/2021	715.52	0.00	93.81	Sale
	01/29/2021	0.07749971	2,876.84	Various	2,552.16	0.00	324.68	Sale
	02/22/2021	0.00241704	130.87	02/20/2021	135.72	0.00	-4.85	Sale
	02/22/2021	0.02901445	1,571.53	02/20/2021	1,629.20	0.00	-57.67	Sale
	03/11/2021	0.01065858	600.14	03/11/2021	600.03	0.00	0.11	Sale
	03/24/2021	0.07783424	4,346.94	Various	4,344.78	0.00	2.16	Sale
	03/24/2021	0.03	1,682.51	Various	1,670.70	0.00	11.81	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale

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BTCUSD	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
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	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.01385047	795.04	04/07/2021	787.12	0.00	7.92	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
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	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale

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Robinhood Crypto LLC

Proceeds from Broker and Barter Exchange Transactions

2021 Form 1099-B*

954349890C

(continued)

02/07/2022

OMB No. 1545-0715

SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS

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

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BTCUSD								
	04/08/2021	0.00433358	248.76	04/07/2021	246.28	0.00	2.48	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
	04/08/2021	0.03	1,722.06	Various	1,704.90	0.00	17.16	Sale
Security Totals:			74,373.49		73,648.96		724.53	
ETCUSD								
	02/12/2021	2.885873	33.82	Various	33.25	0.00	0.57	Sale
	02/12/2021	21.03	246.72	02/11/2021	243.04	0.00	3.68	Sale
	02/12/2021	18.67	219.14	02/11/2021	215.77	0.00	3.37	Sale
	02/14/2021	62.320629	994.88	Various	1,066.12	0.00	-71.24	Sale
	02/14/2021	5.00	80.39	02/14/2021	85.41	0.00	-5.02	Sale
	02/14/2021	92.850358	1,522.06	02/11/2021	1,073.08	0.00	448.98	Sale
	02/14/2021	20.33	336.16	02/11/2021	234.95	0.00	101.21	Sale
	02/14/2021	20.74	343.91	Various	239.28	0.00	104.63	Sale
	02/14/2021	14.74	245.24	Various	167.58	0.00	77.66	Sale
	02/14/2021	14.47	240.89	02/11/2021	164.55	0.00	76.34	Sale
	02/14/2021	12.57	209.25	Various	142.98	0.00	66.27	Sale
	02/15/2021	165.476242	2,454.17	Various	2,438.09	0.00	16.08	Sale
	02/15/2021	5.00	74.63	02/15/2021	73.33	0.00	1.30	Sale
	03/11/2021	3.859971	52.44	02/25/2021	50.81	0.00	1.63	Sale
	03/11/2021	17.66	240.35	Various	232.47	0.00	7.88	Sale
	03/11/2021	13.90149	189.34	02/25/2021	183.01	0.00	6.33	Sale
	03/11/2021	12.46	169.71	Various	164.15	0.00	5.56	Sale
	03/13/2021	22.60017	305.88	Various	299.89	0.00	5.99	Sale
	03/13/2021	11.65745	158.73	Various	154.99	0.00	3.74	Sale
	03/13/2021	36.97	505.14	03/12/2021	492.37	0.00	12.77	Sale
	03/13/2021	19.56	268.19	Various	260.79	0.00	7.40	Sale
	03/13/2021	25.96	356.19	03/12/2021	346.42	0.00	9.77	Sale

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Robinhood Crypto LLC

Proceeds from Broker and Barter Exchange Transactions

2021 Form 1099-B*

954349890C

(continued)

02/07/2022

OMB No. 1545-0715

SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS

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

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

Symbol	1c - Date Sold or Disposed	Quantity	1d - Proceeds	Date Acquired	Cost or Other Basis	4 - Federal Income Tax Withheld	Gain or Loss (-)	Additional Notes
ETCUSD								
	03/13/2021	18.91	259.61	Various	252.35	0.00	7.26	Sale
	03/15/2021	0.360334	5.01	03/13/2021	5.01	0.00	0.00	Sale
	05/06/2021	71.942446	10,186.54	Various	10,000.00	0.00	186.54	Sale
	07/19/2021	21.754849	937.85	05/09/2021	3,045.68	0.00	-2,107.83	Sale
	07/19/2021	100.00	4,311.00	Various	14,054.23	0.00	-9,743.23	Sale
	08/23/2021	6.764705	454.58	08/17/2021	459.64	0.00	-5.06	Sale
	10/22/2021	30.00	1,688.70	10/19/2021	1,587.81	0.00	100.89	Sale
	10/22/2021	70.00	3,941.63	Various	3,702.69	0.00	238.94	Sale
	10/22/2021	23.26	1,260.36	10/22/2021	1,311.54	0.00	-51.18	Sale
	10/22/2021	29.92	1,620.54	10/22/2021	1,687.07	0.00	-66.53	Sale
	10/22/2021	46.52	2,518.83	10/22/2021	2,623.08	0.00	-104.25	Sale
Security Totals:			36,431.88		47,091.43		-10,659.55	
ETHUSD								
	09/03/2021	0.154	608.45	09/02/2021	584.26	0.00	24.19	Sale
	10/22/2021	0.152	609.91	09/06/2021	599.64	0.00	10.27	Sale
Security Totals:			1,218.36		1,183.90		34.46	
DOGEUSD								
	01/29/2021	122.00	7.28	01/29/2021	4.90	0.00	2.38	Sale
	01/29/2021	2,123.00	164.91	Various	140.16	0.00	24.75	Sale
	01/29/2021	1,588.00	123.36	01/29/2021	102.50	0.00	20.86	Sale
	01/29/2021	926.00	71.66	01/29/2021	59.77	0.00	11.89	Sale
	01/29/2021	38,022.00	2,904.73	01/29/2021	2,454.29	0.00	450.44	Sale
	02/06/2021	3,289.00	160.84	02/02/2021	101.52	0.00	59.32	Sale
	02/06/2021	11,123.00	550.77	Various	371.03	0.00	179.74	Sale
	02/06/2021	8,817.00	438.17	02/04/2021	337.65	0.00	100.52	Sale
	02/06/2021	4,406.00	219.46	02/04/2021	168.73	0.00	50.73	Sale
	02/06/2021	4,273.00	212.99	02/04/2021	163.63	0.00	49.36	Sale
	02/06/2021	4,634.00	230.98	02/04/2021	177.46	0.00	53.52	Sale
	02/06/2021	30,885.00	1,765.13	Various	1,803.45	0.00	-38.32	Sale

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Proceeds from Broker and Barter Exchange Transactions

2021 Form 1099-B*

954349890C

(continued)

02/07/2022

OMB No. 1545-0715

SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS

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DOGEUSD								
	02/09/2021	4,662.00	385.83	Various	373.47	0.00	12.36	Sale
	02/09/2021	5,337.00	441.87	Various	427.15	0.00	14.72	Sale
	02/14/2021	14,331.00	873.21	Various	930.06	0.00	-56.85	Sale
	02/14/2021	11,615.00	712.14	02/14/2021	752.26	0.00	-40.12	Sale
	02/14/2021	32.00	1.97	02/14/2021	2.07	0.00	-0.10	Sale
	02/14/2021	8,809.00	545.87	Various	569.34	0.00	-23.47	Sale
	02/14/2021	5,642.00	349.93	Various	364.04	0.00	-14.11	Sale
	02/14/2021	2,974.00	184.55	02/14/2021	191.85	0.00	-7.30	Sale
	02/20/2021	3,335.00	178.56	02/15/2021	206.06	0.00	-27.50	Sale
	02/20/2021	14,102.00	758.03	02/15/2021	871.32	0.00	-113.29	Sale
	02/20/2021	5,705.00	308.64	02/15/2021	352.50	0.00	-43.86	Sale
	02/20/2021	4,659.00	252.25	02/15/2021	287.87	0.00	-35.62	Sale
	02/20/2021	4,569.00	247.42	02/15/2021	282.30	0.00	-34.88	Sale
	04/14/2021	645.00	85.84	Various	72.84	0.00	13.00	Sale
	04/14/2021	3,679.00	489.78	04/14/2021	415.37	0.00	74.41	Sale
	04/15/2021	30,000.00	4,800.00	Various	5,327.86	0.00	-527.86	Sale
	04/15/2021	30,000.00	4,800.00	04/15/2021	5,790.00	0.00	-990.00	Sale
	04/15/2021	30,000.00	4,800.00	04/15/2021	5,790.00	0.00	-990.00	Sale
	04/15/2021	30,000.00	4,800.00	04/15/2021	5,790.00	0.00	-990.00	Sale
	04/15/2021	30,000.00	4,800.00	04/15/2021	5,790.00	0.00	-990.00	Sale
	04/15/2021	30,000.00	4,800.00	04/15/2021	5,790.00	0.00	-990.00	Sale
	04/15/2021	141,460.00	22,633.60	Various	27,301.78	0.00	-4,668.18	Sale
	04/15/2021	8,238.00	1,528.15	04/15/2021	1,425.17	0.00	102.98	Sale
	04/15/2021	29,334.00	5,441.45	04/15/2021	5,074.79	0.00	366.66	Sale
	04/15/2021	18,802.00	3,290.35	04/15/2021	3,290.35	0.00	0.00	Sale
	04/15/2021	30,000.00	5,250.00	Various	5,250.00	0.00	0.00	Sale
	04/15/2021	16,997.00	2,974.47	Various	2,974.48	0.00	-0.01	Sale
	04/15/2021	36,591.00	6,842.51	04/15/2021	6,999.86	0.00	-157.35	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.

Robinhood Crypto LLC

Proceeds from Broker and Barter Exchange Transactions

2021 Form 1099-B*

954349890C

(continued)

02/07/2022

OMB No. 1545-0715

SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS

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

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

Box 5: Box Checked (Noncovered Security)

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

Box 12: Basis Not Reported to the IRS

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

Symbol	1c - Date Sold or Disposed	Quantity	1d - Proceeds	Date Acquired	Cost or Other Basis	4 - Federal Income Tax Withheld	Gain or Loss (-)	Additional Notes
DOGEUSD								
	04/16/2021	28,000.00	8,120.00	04/16/2021	7,000.00	0.00	1,120.00	Sale
	05/09/2021	12,618.00	5,678.10	04/16/2021	4,921.02	0.00	757.08	Sale
	05/09/2021	24,563.00	11,053.35	Various	13,078.39	0.00	-2,025.04	Sale
	08/17/2021	29,672.41	9,359.59	Various	5,271.99	0.00	4,087.60	Sale
	08/26/2021	1,888.86	518.35	Various	536.89	0.00	-18.54	Sale
	09/02/2021	1,928.06	585.37	Various	520.00	0.00	65.37	Sale
	09/05/2021	1,690.64	507.20	09/03/2021	506.85	0.00	0.35	Sale
	09/05/2021	309.36	92.80	09/03/2021	92.75	0.00	0.05	Sale
	10/18/2021	3,273.63	851.15	09/19/2021	774.92	0.00	76.23	Sale
	10/18/2021	17,821.37	4,633.55	09/19/2021	4,218.61	0.00	414.94	Sale
Security Totals:			130,826.16		135,499.30		-4,673.14	
LTCUSD								
	05/06/2021	0.66210549	217.14	04/25/2021	150.01	0.00	67.13	Sale
Totals:			243,067.03		257,573.60		-14,506.57	

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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 (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 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.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) (with a Form 1096) to the IRS for each of the other owners to show their share of the income, and you must furnish the respective 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 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-B Instructions for Recipient

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting also is required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

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

Box 1a. Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

Box 1b. This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

Box 1c. Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 8 through 11, no entry will be present.

Box 1d. Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040).

Box 1e. Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a noncompensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option premium. If the securities were acquired through the exercise of a noncompensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, Instructions for Schedule D (Form 1040), or Pub. 550 for details.

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

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

Box 2. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the "Ordinary" box is checked, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method generally is treated as ordinary interest income rather than as capital gain. See the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If box 5 is checked, box 2 may be blank.

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

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

Box 5. If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1f, 1g, and 2 may be blank. Generally, a noncovered security means: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

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

Box 7. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box 1d. See the Form 8949 and Schedule D (Form 1040) instructions. The broker should advise you of any losses on a separate statement.

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

Box 8. Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2021.

Box 9. Shows any year-end 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 the long-term gain or loss box in box 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D (Form 1040) as you may be able to report your transaction directly on Schedule D (Form 1040). If the "Ordinary" box in box 2 is checked, an adjustment may be required.

Box 13. Shows the cash you received, the fair market value of any property or services you received, and the fair market value of any trade credits or scrip credited to your account by a barter exchange. See Pub. 525.

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

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

1099-MISC Instructions for Recipient

Amounts shown may be subject to self-employment (SE) tax. 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, and iron ore, see Pub. 544.

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

Box 5. Shows the amount paid to a fishing boat crew member who is considered by the operator to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

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

Box 12. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

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

Box 14. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. 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 also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

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.