

## Consolidated IRS Form 1099

## Recipient Information

Name	Hitish Chappidi
Address	303 CHIQUITA AVE FLAT 2 MOUNTAIN VIEW, CA 94041
Tax ID Number	XXX-XX-0219
FATCA Filing Requirement	No
IB Account ID	U6425859

## Payer Information

Name	Interactive Brokers LLC
Address	1 Pickwick Plaza Greenwich, CT 06830
Phone Number	1 (877) 442-2757
Website	http://www.interactivebrokers.com/help
Federal ID Number	13-3863700

## 2023 1099-INT Interest Income OMB No. 1545-0112

Box	Description	Amount
1	Interest income	0.00
2	Early withdrawal penalty	0.00
3	Interest on U.S. savings bonds and Treasury obligations	0.00
4	Federal income tax withheld	0.00
5	Investment expenses	0.00
6	Foreign tax paid	0.00
7	Foreign country or U.S. possession	
8	Tax-exempt interest	0.00
9	Specified private activity bond interest	0.00
10	Market discount	0.00
11	Bond premium	0.00
12	Bond premium on Treasury obligations	0.00
13	Bond premium on tax-exempt bond	0.00

## 2023 1099-DIV Dividends and Distributions OMB No: 1545-0110

Box	Description	Amount
1a	Total ordinary dividends	273.43
1b	Qualified dividends	273.43
2a	Total capital gain distributions	0.00
2b	Unrecap. Sec. 1250 gain	0.00
2e	Section 897 ordinary dividends	0.00
2f	Section 897 capital gain	0.00
3	Non-dividend distributions	0.00
4	Federal income tax withheld	0.00
5	Section 199A Dividends	0.00
6	Investment expenses	0.00
7	Foreign tax paid	0.00
8	Foreign country or U.S. possession	GREAT BRITAIN
9	Cash liquidation distributions	0.00
10	Non-cash liquidation distributions	0.00
12	Exempt-interest dividends	0.00
13	Specified private activity bond interest dividends	0.00

## 2023 1099-OID Original Issue Discount OMB No: 1545-0117

Box	Description	Amount
1	Original issue discount for 2023	0.00
2	Other periodic interest	0.00
3	Early withdrawal penalty	0.00
4	Federal income tax withheld	0.00
5	Market discount	0.00
6	Acquisition premium	0.00
8	Original issue discount on U.S. Treasury obligations	0.00
9	Investment expense	0.00
10	Bond premium	0.00
11	Tax-exempt OID	0.00

## 2023 1099-MISC Miscellaneous Income OMB No: 1545-0115

Box	Description	Amount
1	Rents	0.00
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	2.93

## 2023 1099-NEC Nonemployee Compensation OMB No: 1545-0116

Box	Description	Amount
1	Non-employee compensation	0.00
4	Federal income tax withheld	0.00

## Consolidated IRS Form 1099 (continued)

## Covered Securities: Short-Term - Summary

2023 1099-B		Proceeds From Broker and Barter Exchange Transactions	OMB No: 1545-0715
Box	Description	Amount	
	<b>Applicable check box on Form 8949</b>	<b>A</b>	
1a	Description of property	Various	
1b	Date acquired	Various	
1c	Date sold or disposed	Various	
1d	Proceeds (gross proceeds less commissions & options premium)	4,032.16	
1e	Cost or other basis	3,894.02	
1f	Accrued market discount	0.00	
1g	Wash sale loss disallowed	0.00	
2	Type of gain or loss	Short-term	
3	Proceeds from Collectibles (C) or QOF (Q)	See details	
4	Federal income tax withheld	0.00	
5	Noncovered security	No	
12	Basis reported to IRS	Yes	

## Covered Securities: Long-Term - Summary

2023 1099-B		Proceeds From Broker and Barter Exchange Transactions	OMB No: 1545-0715
Box	Description	Amount	
	<b>Applicable check box on Form 8949</b>	<b>D</b>	
1a	Description of property	Various	
1b	Date acquired	Various	
1c	Date sold or disposed	Various	
1d	Proceeds (gross proceeds less commissions & options premium)	8,384.49	
1e	Cost or other basis	10,875.18	
1f	Accrued market discount	0.00	
1g	Wash sale loss disallowed	2.02	
2	Type of gain or loss	Long-term	
3	Proceeds from Collectibles (C) or QOF (Q)	See details	
4	Federal income tax withheld	0.00	
5	Noncovered security	No	
12	Basis reported to IRS	Yes	

## Noncovered Securities - Summary

2023 1099-B		Proceeds From Broker and Barter Exchange Transactions	OMB No: 1545-0715
Box	Description	Amount	
	<b>Applicable check box on Form 8949</b>	<b>X</b>	
1a	Description of property		
1c	Date sold or disposed		
1d	Proceeds (gross proceeds less commissions & options premium)	0.00	
2	Type of gain or loss	Not determined	
3	Proceeds from Collectibles (C) or QOF (Q)	See details	
4	Federal income tax withheld	0.00	
5	Noncovered security	Yes	
12	Basis reported to IRS	No	

## Regulated Future Contracts and Options (Section 1256 Transactions)

2023 1099-B		Proceeds From Broker and Barter Exchange Transactions	OMB No: 1545-0715
Box	Description	Amount	
8	Profit or (loss) realized in 2023 on closed contracts	0.00	
9	Unrealized profit or (loss) on open contracts - 12/31/2022	0.00	
10	Unrealized profit or (loss) on open contracts - 12/31/2023	0.00	
11	Aggregate profit or (loss) on contracts	0.00	

## Covered Securities with Short-Term Capital Gains/Losses

## 2023 1099-B Proceeds From Broker and Barter Exchange Transactions

Description of Property (Box 1a)	CUSIP/ISIN	Symbol	Quantity	8949 Box	Transaction Description	Date Sold (Box 1c)	Date Acquired (Box 1b)	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Proceeds from C/Q
ADVANCED MICRO DEVICES	007903107	AMD	1	A	Sale	03/15/2023	05/09/2022	90.00	86.20	0.00	0.00	
BAC 02JUN23 31 C		BAC 230602C00031000	1	A	Short Cover	06/02/2023	06/02/2023	1.95	0.00	0.00	0.00	
BAC 03FEB23 35.5 C		BAC 230203C00035500	1	A	Short Cover	02/01/2023	02/01/2023	9.96	44.05	0.00	0.00	
BAC 03NOV23 29 C		BAC 231103C00029000	1	A	Short Cover	11/03/2023	11/03/2023	3.96	0.00	0.00	0.00	
BAC 04AUG23 31.5 C		BAC 230804C00031500	1	A	Short Cover	08/04/2023	08/04/2023	74.95	0.00	0.00	0.00	
BAC 06APR23 30.5 C		BAC 230406C00030500	1	A	Short Cover	04/06/2023	04/06/2023	6.95	0.00	0.00	0.00	
BAC 06JAN23 34.5 C		BAC 230106C00034500	1	A	Short Cover	01/04/2023	01/04/2023	4.96	22.04	0.00	0.00	
BAC 06OCT23 29 C		BAC 231006C00029000	1	A	Short Cover	10/06/2023	10/06/2023	2.95	0.00	0.00	0.00	
BAC 08SEP23 31.5 C		BAC 230908C00031500	1	A	Short Cover	09/08/2023	09/08/2023	0.95	0.00	0.00	0.00	
BAC 09JUN23 31 C		BAC 230609C00031000	1	A	Short Cover	06/09/2023	06/09/2023	1.95	0.00	0.00	0.00	
BAC 10NOV23 29 C		BAC 231110C00029000	1	A	Short Cover	11/10/2023	11/10/2023	2.96	0.00	0.00	0.00	
BAC 12MAY23 31 C		BAC 230512C00031000	1	A	Short Cover	05/12/2023	05/12/2023	3.95	0.00	0.00	0.00	
BAC 13JAN23 36 C		BAC 230113C00036000	1	A	Short Cover	01/13/2023	01/13/2023	25.96	0.00	0.00	0.00	
BAC 13OCT23 29 C		BAC 231013C00029000	1	A	Short Cover	10/13/2023	10/13/2023	2.96	0.00	0.00	0.00	
BAC 14APR23 30 C		BAC 230414C00030000	1	A	Short Cover	04/14/2023	04/14/2023	2.95	0.00	0.00	0.00	
BAC 15SEP23 30 C		BAC 230915C00030000	1	A	Short Cover	09/15/2023	09/15/2023	1.95	0.00	0.00	0.00	
BAC 16JUN23 31 C		BAC 230616C00031000	1	A	Short Cover	06/16/2023	06/16/2023	2.95	0.00	0.00	0.00	
BAC 17FEB23 36 C		BAC 230217C00036000	1	A	Short Cover	02/03/2023	02/03/2023	53.95	109.05	0.00	0.00	
BAC 17MAR23 35 C		BAC 230317C00035000	1	A	Short Cover	03/17/2023	03/17/2023	56.95	0.00	0.00	0.00	
BAC 19MAY23 30 C		BAC 230519C00030000	1	A	Short Cover	05/19/2023	05/19/2023	1.95	0.00	0.00	0.00	
BAC 20JAN23 36 C		BAC 230120C00036000	1	A	Short Cover	01/20/2023	01/20/2023	24.96	0.00	0.00	0.00	
BAC 20OCT23 29 C		BAC 231020C00029000	1	A	Short Cover	10/20/2023	10/20/2023	8.96	0.00	0.00	0.00	
BAC 21APR23 32.5 C		BAC 230421C00032500	1	A	Short Cover	04/21/2023	04/21/2023	8.95	0.00	0.00	0.00	
BAC 21APR23 37 C		BAC 230421C00037000	1	A	Short Cover	02/21/2023	02/21/2023	146.95	51.05	0.00	0.00	
BAC 21JUL23 31 C		BAC 230721C00031000	1	A	Short Cover	07/21/2023	07/21/2023	10.95	74.05	0.00	0.00	
BAC 24MAR23 32.5 C		BAC 230324C00032500	1	A	Short Cover	03/24/2023	03/24/2023	1.95	0.00	0.00	0.00	
BAC 27JAN23 36 C		BAC 230127C00036000	1	A	Short Cover	01/27/2023	01/27/2023	9.96	0.00	0.00	0.00	
BAC 27OCT23 29 C		BAC 231027C00029000	1	A	Short Cover	10/27/2023	10/27/2023	11.96	0.00	0.00	0.00	
BAC 28APR23 32 C		BAC 230428C00032000	1	A	Short Cover	04/28/2023	04/28/2023	2.95	0.00	0.00	0.00	
BAC 29SEP23 30 C		BAC 230929C00030000	1	A	Short Cover	09/29/2023	09/29/2023	3.95	0.00	0.00	0.00	
BAC 30JUN23 31 C		BAC 230630C00031000	1	A	Short Cover	06/30/2023	06/30/2023	1.95	0.00	0.00	0.00	
BAC 31MAR23 33.5 C		BAC 230331C00033500	1	A	Short Cover	03/31/2023	03/31/2023	2.95	0.00	0.00	0.00	
CAPITAL ONE FINANCIAL CORP	14040H105	COF	1	A	Sale	06/01/2023	11/28/2022	106.65	99.65	0.00	0.00	
F 01SEP23 12.5 C		F 230901C00012500	1	A	Short Cover	09/01/2023	09/01/2023	1.95	0.00	0.00	0.00	
F 02JUN23 13 C		F 230602C00013000	1	A	Short Cover	06/02/2023	06/02/2023	2.95	0.00	0.00	0.00	
F 03NOV23 13 C		F 231103C00013000	1	A	Short Cover	11/03/2023	11/03/2023	2.96	0.00	0.00	0.00	
F 05MAY23 13 C		F 230505C00013000	1	A	Short Cover	05/05/2023	05/05/2023	36.95	0.00	0.00	0.00	
F 06APR23 13 C		F 230406C00013000	1	A	Short Cover	04/06/2023	04/06/2023	2.95	0.00	0.00	0.00	
F 06OCT23 13 C		F 231006C00013000	1	A	Short Cover	10/06/2023	10/06/2023	6.95	0.00	0.00	0.00	
F 08DEC23 10.5 C		F 231208C00010500	1	A	Short Cover	12/06/2023	12/06/2023	16.96	31.04	0.00	0.00	
F 08SEP23 12.5 C		F 230908C00012500	1	A	Short Cover	09/08/2023	09/08/2023	4.95	0.00	0.00	0.00	
F 09JUN23 13.5 C		F 230609C00013500	1	A	Short Cover	06/09/2023	06/09/2023	1.95	45.05	0.00	0.00	
F 10NOV23 13 C		F 231110C00013000	1	A	Short Cover	11/10/2023	11/10/2023	3.96	0.00	0.00	0.00	

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Covered Securities with Short-Term Capital Gains/Losses

2023 1099-B Proceeds From Broker and Barter Exchange Transactions

Description of Property (Box 1a)	CUSIP/ISIN	Symbol	Quantity	8949 Box	Transaction Description	Date Sold (Box 1c)	Date Acquired (Box 1b)	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Proceeds from C/Q
F 12MAY23 13 C		F 230512C00013000	1	A	Short Cover	05/12/2023	05/12/2023	9.95	0.00	0.00	0.00	
F 13JAN23 12.5 C		F 230113C00012500	1	A	Short Cover	01/11/2023	01/11/2023	9.96	76.04	0.00	0.00	
F 13OCT23 13 C		F 231013C00013000	1	A	Short Cover	10/13/2023	10/13/2023	5.96	0.00	0.00	0.00	
F 14APR23 12.5 C		F 230414C00012500	1	A	Short Cover	04/12/2023	04/12/2023	7.95	35.05	0.00	0.00	
F 16JUN23 14 C		F 230616C00014000	1	A	Short Cover	01/27/2023	01/27/2023	107.96	81.04	0.00	0.00	
F 16JUN23 14 C		F 230616C00014000	1	A	Short Cover	06/14/2023	06/14/2023	81.95	95.05	0.00	0.00	
<b>Subtotal F 230616C00014000</b>								<b>189.91</b>	<b>176.09</b>	<b>0.00</b>	<b>0.00</b>	
F 17MAR23 13 C		F 230317C00013000	1	A	Short Cover	02/03/2023	02/03/2023	81.96	81.05	0.00	0.00	
F 17NOV23 13 C		F 231117C00013000	1	A	Short Cover	11/17/2023	11/17/2023	0.96	0.00	0.00	0.00	
F 18AUG23 14 C		F 230818C00014000	1	A	Short Cover	08/18/2023	08/18/2023	95.95	0.00	0.00	0.00	
F 19MAY23 12.5 C		F 230519C00012500	1	A	Short Cover	05/19/2023	05/19/2023	7.95	0.00	0.00	0.00	
F 20OCT23 13 C		F 231020C00013000	1	A	Short Cover	10/20/2023	10/20/2023	3.96	0.00	0.00	0.00	
F 21JUL23 14.5 C		F 230721C00014500	1	A	Short Cover	07/17/2023	07/17/2023	24.95	13.05	0.00	0.00	
F 25AUG23 13 C		F 230825C00013000	1	A	Short Cover	08/25/2023	08/25/2023	3.95	0.00	0.00	0.00	
F 26MAY23 12.5 C		F 230526C00012500	1	A	Short Cover	05/26/2023	05/26/2023	1.95	0.00	0.00	0.00	
F 27JAN23 12.5 C		F 230127C00012500	1	A	Short Cover	01/12/2023	01/12/2023	86.96	107.04	0.00	0.00	
F 27OCT23 13 C		F 231027C00013000	1	A	Short Cover	10/27/2023	10/27/2023	5.96	0.00	0.00	0.00	
F 28JUL23 15 C		F 230728C00015000	1	A	Short Cover	07/28/2023	07/28/2023	13.95	0.00	0.00	0.00	
F 29SEP23 13 C		F 230929C00013000	1	A	Short Cover	09/29/2023	09/29/2023	10.95	0.00	0.00	0.00	
F 30JUN23 14 C		F 230630C00014000	1	A	Short Cover	06/26/2023	06/26/2023	38.95	24.05	0.00	0.00	
F 31MAR23 12.85 C		F 230331C00012850	1	A	Short Cover	03/31/2023	03/31/2023	1.95	0.00	0.00	0.00	
FORD MOTOR CO	345370860	F	8	A	Sale	12/08/2023	Various	88.23	98.55	0.00	0.00	
FORD MOTOR CO	345370860	F	89	A	Short Cover	12/11/2023	12/11/2023	981.61	987.90	0.00	0.00	
<b>Subtotal F</b>								<b>1,069.84</b>	<b>1,086.45</b>	<b>0.00</b>	<b>0.00</b>	
INTEL CORP	458140100	INTC	1	A	Sale	06/13/2023	08/24/2022	33.99	33.70	0.00	0.00	
LYG 20JAN23 3 C		LYG 230120C00003000	1	A	Short Cover	01/20/2023	01/20/2023	3.95	0.00	0.00	0.00	
LYG 20OCT23 3 C		LYG 231020C00003000	1	A	Short Cover	10/20/2023	10/20/2023	3.95	0.00	0.00	0.00	
LYG 21APR23 3 C		LYG 230421C00003000	1	A	Short Cover	04/21/2023	04/21/2023	3.95	0.00	0.00	0.00	
LYG 21JUL23 3 C		LYG 230721C00003000	1	A	Short Cover	07/21/2023	07/21/2023	3.96	0.00	0.00	0.00	
MICROSOFT CORP	594918104	MSFT	0.7	A	Sale	02/06/2023	01/24/2023	179.90	169.61	0.00	0.00	
SOFI 02JUN23 6 C		SOFI 230602C00006000	2	A	Short Cover	06/01/2023	06/01/2023	122.90	237.40	0.00	0.00	
SOFI 03FEB23 5.5 C		SOFI 230203C00005500	1	A	Short Cover	01/30/2023	01/30/2023	28.96	136.04	0.00	0.00	
SOFI 03MAR23 7 C		SOFI 230303C00007000	1	A	Short Cover	03/03/2023	03/03/2023	1.95	0.00	0.00	0.00	
SOFI 06JAN23 5 C		SOFI 230106C00005000	1	A	Short Cover	01/06/2023	01/06/2023	1.96	0.00	0.00	0.00	
SOFI 09JUN23 6.5 C		SOFI 230609C00006500	1	A	Short Cover	06/07/2023	06/07/2023	1.95	119.05	0.00	0.00	
SOFI 13JAN23 5 C		SOFI 230113C00005000	1	A	Short Cover	01/12/2023	01/12/2023	5.96	26.04	0.00	0.00	
SOFI 14APR23 6 C		SOFI 230414C00006000	1	A	Short Cover	04/14/2023	04/14/2023	7.95	0.00	0.00	0.00	
SOFI 15DEC23 7.5 C		SOFI 231215C00007500	1	A	Short Cover	06/05/2023	06/05/2023	134.95	152.05	0.00	0.00	
SOFI 15DEC23 7.5 C		SOFI 231215C00007500	1	A	Short Cover	10/03/2023	10/03/2023	166.95	87.04	0.00	0.00	
<b>Subtotal SOFI 231215C00007500</b>								<b>301.90</b>	<b>239.09</b>	<b>0.00</b>	<b>0.00</b>	
SOFI 15MAR24 9 C		SOFI 240315C00009000	1	A	Short Cover	12/12/2023	12/12/2023	78.96	78.04	0.00	0.00	
SOFI 17MAR23 7 C		SOFI 230317C00007000	1	A	Short Cover	03/17/2023	03/17/2023	8.95	0.00	0.00	0.00	
SOFI 19MAY23 6 C		SOFI 230519C00006000	1	A	Short Cover	02/14/2023	02/14/2023	140.96	134.05	0.00	0.00	

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## Covered Securities with Short-Term Capital Gains/Losses

## 2023 1099-B Proceeds From Broker and Barter Exchange Transactions

Description of Property (Box 1a)	CUSIP/ISIN	Symbol	Quantity	8949 Box	Transaction Description	Date Sold (Box 1c)	Date Acquired (Box 1b)	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Proceeds from C/Q
SOFI 19MAY23 6.5 C		SOFI 230519C00006500	1	A	Short Cover	05/19/2023	05/19/2023	1.95	0.00	0.00	0.00	
SOFI 20OCT23 7 C		SOFI 231020C00007000	1	A	Short Cover	08/16/2023	08/16/2023	154.95	167.05	0.00	0.00	
SOFI 20OCT23 8 C		SOFI 231020C00008000	1	A	Short Cover	10/20/2023	10/20/2023	215.95	0.00	0.00	0.00	
SOFI 21JUL23 7 C		SOFI 230721C00007000	1	A	Short Cover	07/17/2023	07/17/2023	103.95	246.05	0.00	0.00	
SOFI 24MAR23 6.5 C		SOFI 230324C00006500	1	A	Short Cover	03/24/2023	03/24/2023	2.95	0.00	0.00	0.00	
SOFI 24NOV23 8 C		SOFI 231124C00008000	1	A	Short Cover	11/24/2023	11/24/2023	1.96	0.00	0.00	0.00	
SOFI 26MAY23 6 C		SOFI 230526C00006000	1	A	Short Cover	05/26/2023	05/26/2023	0.95	0.00	0.00	0.00	
SOFI 27OCT23 8 C		SOFI 231027C00008000	1	A	Short Cover	10/27/2023	10/27/2023	3.96	0.00	0.00	0.00	
SOFI 28APR23 6.5 C		SOFI 230428C00006500	1	A	Short Cover	04/28/2023	04/28/2023	4.95	0.00	0.00	0.00	
SOFI 31MAR23 6.5 C		SOFI 230331C00006500	1	A	Short Cover	03/31/2023	03/31/2023	1.95	0.00	0.00	0.00	
WALMART INC	931142103	WMT	1	A	Sale	01/24/2023	12/13/2022	151.89	146.90	0.00	0.00	
<b>Total</b>								<b>4,032.16</b>	<b>3,894.02</b>	<b>0.00</b>	<b>0.00</b>	

\* Transaction details from each of your 2023 securities trades are individually reported to the IRS (less commissions).

## Covered Securities with Long-Term Capital Gains/Losses

## 2023 1099-B Proceeds From Broker and Barter Exchange Transactions

Description of Property (Box 1a)	CUSIP/ISIN	Symbol	Quantity	8949 Box	Transaction Description	Date Sold (Box 1c)	Date Acquired (Box 1b)	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Proceeds from C/Q
ADVANCED MICRO DEVICES	007903107	AMD	1	D	Sale	03/22/2023	07/16/2021	100.00	86.20	0.00	0.00	
ADVANCED MICRO DEVICES	007903107	AMD	2	D	Sale	10/02/2023	12/03/2021	206.00	284.00	0.00	0.00	
ADVANCED MICRO DEVICES	007903107	AMD	14	D	Sale	12/06/2023	Various	1,679.98	1,966.00	0.00	0.00	
<b>Subtotal AMD</b>								<b>1,985.98</b>	<b>2,336.20</b>	<b>0.00</b>	<b>0.00</b>	
BANK OF AMERICA CORP	060505104	BAC	100	D	Sale	11/17/2023	09/20/2021	2,902.92	3,876.00	0.00	0.00	
FORD MOTOR CO	345370860	F	100	D	Sale	12/06/2023	Various	1,079.98	1,285.24	0.00	2.02	
FORD MOTOR CO	345370860	F	3	D	Sale	12/08/2023	Various	33.09	38.25	0.00	0.00	
<b>Subtotal F</b>								<b>1,113.07</b>	<b>1,323.49</b>	<b>0.00</b>	<b>2.02</b>	
INVESCO QQQ TRUST SERIES 1	46090E103	QQQ	3	D	Sale	08/25/2023	12/22/2021	1,085.99	1,178.49	0.00	0.00	
META PLATFORMS INC-CLASS A	30303M102	META	1	D	Sale	01/12/2023	07/16/2021	136.90	342.50	0.00	0.00	
META PLATFORMS INC-CLASS A	30303M102	META	1	D	Sale	05/26/2023	07/16/2021	260.00	342.50	0.00	0.00	
<b>Subtotal META</b>								<b>396.90</b>	<b>685.00</b>	<b>0.00</b>	<b>0.00</b>	
PAYPAL HOLDINGS INC	70450Y103	PYPL	1	D	Sale	07/11/2023	12/10/2021	70.00	188.46	0.00	0.00	
SOFI TECHNOLOGIES INC	83406F102	SOFI	100	D	Sale	12/05/2023	Various	792.98	1,250.40	0.00	0.00	
VERIZON COMMUNICATIONS INC	92343V104	VZ	1	D	Sale	11/20/2023	11/03/2022	36.65	37.14	0.00	0.00	
<b>Total</b>								<b>8,384.49</b>	<b>10,875.18</b>	<b>0.00</b>	<b>2.02</b>	

\* Transaction details from each of your 2023 securities trades are individually reported to the IRS (less commissions).

## Other Useful Information

Description	Total
Margin Interest Paid	0.06
Payment in Lieu Paid	0.00
Borrow Fees Paid	0.00
Advisory Fees Paid	0.00
Other Fees Paid	0.27

\* This tax information is not being furnished to the Internal Revenue Service. It is being provided to you as it may assist you in your tax return preparation.

## Instructions for Recipients of Consolidated IRS Form 1099: Provides detailed instructions for customers regarding each 1099 issued, and what each line represents.

The amounts listed on Forms 1099-DIV, 1099-INT, 1099-OID, 1099-MISC, 1099-NEC, and 1099-B represent interest, dividends, miscellaneous income, gross proceeds payments and/or gain or loss made or credited to your account during the calendar year, as well as any original issue discount (OID) accrued during the calendar year.

If you are an investor in a limited partnership, information concerning your distributive share of the partnership's taxable income or loss (Form 1065, Schedule K-1) will not appear on the Tax Reporting Statement. Such information will be sent to you directly from the limited partnership for inclusion in your income tax return.

**Recipient's Identification Number** - For your protection, this form shows only the last four digits of your social security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**FATCA filing requirement** - If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Nominees** - If your Federal Taxpayer Identification Number is shown on this form and includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV, 1099-INT, 1099-OID, 1099-MISC, 1099-NEC, or 1099-B as applicable with the IRS, for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV, 1099-INT, 1099-OID, 1099-MISC, 1099-NEC or 1099-B to each owner. A husband or wife is not required to file a nominee return to show amounts to the other. See the instructions for Forms 1099, 1098, 5498, and W-2G.

**Foreign Tax Paid** - You may be able to claim this foreign tax as a deduction or a credit on Form 1040. See Form 1040 instructions.

**Backup Withholding** - Persons not furnishing their taxpayer identification number to the payer become subject to backup withholding on certain payments, including dividends, interest and gross proceeds from dispositions of securities at a rate of 24%. 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.

### 1099-INT - Interest Income

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 may report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did not notify your payer that you did not want to amortize the premium on a taxable covered security, then your payer will only report the gross amount of interest paid to you. For a noncovered security acquired at a premium, your payer is only required to report the gross amount of interest paid to you.

**Box 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in box 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during 2023 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912. See the instructions above for a taxable covered security acquired at a premium.

**Box 2.** Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this amount to figure your adjusted gross income on your income tax return. See the Instructions for Form 1040 and 1040-SR to see where to take the deduction.

**Box 3.** Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. See Pub. 550. This interest is exempt from state and local income taxes. This interest is not included in box 1. See the instructions above for a taxable covered security acquired at a premium.

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

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

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

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

**Box 8.** Shows tax-exempt interest, paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 and 1040-SR. This amount may be subject to backup withholding. See box 4. See the instructions above for a covered security acquired at a premium.

**Box 9.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 8. See the Instructions for Form 6251. See the instructions above for a 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, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 and 1040-SR. Market discount on a tax-exempt security is includible in taxable income as interest income.

**Box 11.** For a taxable covered security (other than a U.S. Treasury obligation), shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported in this box, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible 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 this box is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

**Box 12.** For a U.S. Treasury obligation that is a covered security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported in this box, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 or 1040-SR with respect to the US treasury obligation. If an amount is not reported in this box for a U.S. Treasury obligation that is a covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest in box 3. If the amount in this box is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

**Box 13.** For a tax-exempt covered security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is reported in this box, see Pub. 550 to determine the net amount of tax-exempt interest reportable on Form 1040 or 1040-SR. If an amount is not reported in this box for a tax-exempt covered security acquired at a premium, the payer has reported a net amount of interest in box 8 or 9, whichever is applicable. If the amount in this box is greater than the amount of interest paid on the tax-exempt covered security, the excess is a nondeductible loss. See Regulations section 1.171-2(a)(4)(ii).

**Future developments.** For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099int](http://www.irs.gov/form1099int).

### 1099-OID - Original Issue Discount

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID on a taxable obligation is taxable as interest over the life of the obligation. If you are the holder of a taxable OID obligation, generally you must include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation protected securities. See Pub. 550, Investment Income and Expenses, for more information.

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

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired with acquisition premium, your payer may report either (1) a net amount of OID that reflects the offset of OID by the amount of acquisition premium amortization for the year or (2) a gross amount for both the OID and the acquisition premium amortization for the year. For a noncovered security acquired with acquisition premium, your payer is only required to report the gross amount of OID.

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



## Instructions for Recipients of Consolidated IRS Form 1099 (continued)

### 1099-OID - Original Issue Discount (continued)

**Box 2.** Shows qualified stated interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 8, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes. If there is an amount in both boxes 2 and 11, the amount in box 2 is tax-exempt interest and is not included in interest income on your tax return. In general, see how to report tax-exempt interest in the Instructions for Forms 1040 and 1040-SR.

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

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your 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.** For a taxable covered security acquired with OID, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you. For a taxable covered security, market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 and 1040-SR. Market discount on a tax-exempt security is includible in taxable income as interest income.

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

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

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

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

**Box 10.** For a taxable covered security, including a Treasury inflation-protected security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported in this box, see the Instructions for Schedule B (Form 1040 or 1040-SR). If an amount is not reported in this box for a taxable covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest in box 2. If the amount in this box is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

**Box 11.** For a tax-exempt obligation that is a covered security, shows the OID for the part of the year it was owned by the record holder.

**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).

### 1099-DIV - Dividends and Distributions

Details of your dividend payments can be found in your Dividend Report.

**Box 1a.** Shows total ordinary dividends that are taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040-SR. Also, report it on Schedule B (Form 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 Form 1040/1040-SR instructions 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 1040/1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a.** Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2b, 2c, 2d, and 2f 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 Form 1040/1040-SR instructions.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040)

**Boxes 2e and 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of USRPI. Note: Boxes 2e 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. See the instructions for your tax return.

**Box 3.** Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550.

**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 6.** Shows your share of expenses of a non-publicly offered regulated investment company, generally a non-publicly 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 Form 1040 and 1040-SR.

**Box 8.** This box should be left blank if a regulated investment company reported the foreign tax shown in box 7.

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

**Box 12.** Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. See the Instructions for Forms 1040 and 1040-SR for where to report. This amount may be subject to backup withholding. See box 4.

**Box 13.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the instructions for Form 6251.

**Future developments.** For the latest information about the developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099div](http://www.irs.gov/form1099div).

### 1099-MISC - Miscellaneous Income

Details of your payments in lieu of dividends can be found in your Dividend Report.

In addition to the Form 1099-MISC we provide, each royalty trust is required to provide their shareholders with detailed information regarding items of trust income and deductions, which will help shareholders in preparing their tax return. Generally, shareholders report this information on Schedule E of Form 1040. Because the information reported to shareholders by the royalty trust includes the information we report to you on Form 1099-MISC, you should be careful not to report this income on your tax return twice. The royalty trusts generally make this tax information available in March, and we will forward it to you upon receipt. Accordingly, you should be aware of your tax filing deadline and determine if an extension of time to file will be necessary.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES. Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

## Instructions for Recipients of Consolidated IRS Form 1099 (continued)

### 1099-MISC - Miscellaneous Income (continued)

**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) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of 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 taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**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).

**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-NEC - Nonemployee Compensation

**Box 1.** Shows nonemployee compensation. If the amount in this box is self-employment (SE) income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

**Note:** If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate line of their tax returns.

**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.

**Future developments.** For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC).

### 1099-B - Proceeds from Broker and Barter Exchange Transactions

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 is also 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.

We provide 1099B information in three summary sections. Section one reports proceeds and cost basis information for transactions of covered securities with a short-term gain or loss. Section two reports information for transactions of covered securities with a long-term gain or loss. Section three reports transaction of non-covered securities including index options without determination of holding period. Covered securities include stock (or ADRs) purchased or received as a result of a corporate action after January 1, 2011. Mutual funds purchased after January 1, 2012 and options and simple debt instruments purchased after January 1, 2014. All other securities, including those purchased before these dates, are considered noncovered.

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

**Applicable check box on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D, and which check box is applicable. See the instructions for your Schedule D 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 (whichever is applicable) as explained in the Instructions for Schedule D.

**Box 1e.** Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a non-compensatory 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 non-compensatory 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, 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, 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, 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 amount of non-contingent bond method generally is treated as ordinary interest income rather than as capital gain. Please 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.** Indicates if proceeds are from Collectibles or QOF. See details for more information.

**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 12.** If checked, the basis in box 1e has been reported to the IRS and one or more of the check boxes in box 2 must be checked. If box 3 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D as you may be able to report your transaction directly on Schedule D. If the Ordinary check box in box 2 is checked, an adjustment may be required.

### Regulated Futures Contracts and Options (Section 1256 Transactions)

**Box 8.** Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2023.

**Box 9.** Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2022.

**Box 10.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2023. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts-12/31/2023 in 2024.

**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 2023 Form 6781.

**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).