



Nandakishore Arvapaly  
1582 Albatross Dr  
Sunnyvale, CA 94087

**Master Account Number for Import:**  
110359023  
**Document ID for Import:**  
525961C6582

**Enclosed is your 2023 Consolidated Tax Statement. 1099 Tax Forms for the following accounts are included in this package:**

110359023 - Robinhood Securities LLC

110359023C - Robinhood Crypto LLC

**New for 2023 Tax Year** - 1099 tax forms for Robinhood Markets Inc. will be displayed using an aggregated format based on key tax lot criteria. We have done this to reduce the size of your overall tax package, as well as to help make your tax documents easier to use. This new format still provides you with all the information you need to file your taxes.

**Robinhood Retirements Accounts** - If you had any reportable distributions or contributions within a Robinhood Retirement account, your 2023 tax forms 1099-R and/or 5498 will be delivered separately. Retirement accounts will be reported under Robinhood Securities LLC and will have their own unique Doc IDs for import to tax software providers such as TurboTax or H&R Block.

**Filing Your Taxes** - If filing through tax service providers, such as TurboTax or H&R Block, please utilize the Master Account Number and Document ID listed above. The Document ID is necessary in order to directly import your 1099 data into the tax software so that you do not need to manually enter each transaction. Please note that tax software providers may have limits on the total number of transactions that can be directly imported using the Document ID.

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<b>Robinhood Markets Inc. as agent for Robinhood Securities LLC</b> 85 Willow Road Menlo Park, CA 94025 Customer Service: 650-940-2700  PAYER'S TIN: 46-4364776	<b>Tax Information</b> <b>Account 110359023</b>  Nandakishore Arvapaly 1582 Albatross Dr Sunnyvale, CA 94087  RECIPIENT'S TIN: XXX-XX-9782	Statement Date: 02/12/2024	2023
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**Summary Information** 11 - [ ] FATCA filing requirement (see instructions) 13 - [ ] FATCA filing requirement (see instructions)

<b>DIVIDENDS AND DISTRIBUTIONS 2023 1099-DIV*</b> <span style="float: right;">OMB No. 1545-0110</span>	<b>MISCELLANEOUS INFORMATION 2023 1099-MISC*</b> <span style="float: right;">OMB No. 1545-0115</span>
1a- Total ordinary dividends (includes lines 1b, 5, 2e) 39.49 1b- Qualified dividends 29.75 2a- Total capital gain distributions (includes lines 2b, 2c, 2d, 2f) 0.00 2b- Unrecaptured Section 1250 gain 0.00 2c- Section 1202 gain 0.00 2d- Collectibles (28%) gain 0.00 2e- Section 897 ordinary dividends 0.00 2f- Section 897 capital gain 0.00 3- Nondividend distributions 0.00 <b>4- Federal income tax withheld 0.00</b> 5- Section 199A dividends 0.09 6- Investment expenses 0.00 8- Foreign country or US possession: See detail 7- Foreign tax paid: 0.69 9- Cash liquidation distributions 0.00 10- Noncash liquidation distributions 0.00 12- Exempt-interest dividends (includes line 13) 0.00 13- Specified private activity bond interest dividends (AMT) 0.00	2- Royalties 0.00 3- Other income 0.00 <b>4- Federal income tax withheld 0.00</b> 8- Substitute payments in lieu of dividends or interest 0.00  <b>SECTION 1256 CONTRACTS 2023 1099-B*</b> <span style="float: right;">OMB No. 1545-0715</span> 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  <i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i> <b>* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b>

**SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING**

*Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.*

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	24,109.93	26,812.56	0.00	2,617.64	-84.99
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Short-term</b>	<b>24,109.93</b>	<b>26,812.56</b>	<b>0.00</b>	<b>2,617.64</b>	<b>-84.99</b>
Long	D (basis reported to the IRS)	104.90	101.09	0.00	0.00	3.81
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>104.90</b>	<b>101.09</b>	<b>0.00</b>	<b>0.00</b>	<b>3.81</b>
Undetermined	B or E (basis not reported to the IRS)	0.10	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Undetermined-term</b>	<b>0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>24,214.93</b>	<b>26,913.65</b>	<b>0.00</b>	<b>2,617.64</b>	<b>-81.18</b>
<b>Withholding</b>		<b>Amount</b>				
	Federal income tax withheld	0.00				

Changes to dividend tax classifications processed after your original tax form is issued for 2023 may require an amended tax form.

Robinhood Markets Inc. as agent for  
 Robinhood Securities LLC  
 2023

**Summary Information**  
 (continued)

Account 110359023  
 02/12/2024

**INTEREST INCOME**

2023 1099-INT

OMB No. 1545-0112

**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.**

1- Interest income (not included in line 3)	0.00
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
<b>4- Federal income tax withheld</b>	<b>0.00</b>
5- Investment expenses	0.00
7- Foreign country or US possession: 6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	0.00
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
<i>Tax-exempt obligations (covered lots)</i>	0.00
<i>Tax-exempt private activity obligations (AMT, covered lots)</i>	0.00
14- Tax-exempt and tax credit bond CUSIP number FATCA filing requirement [ ]	

*The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).*

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	0.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Market discount (noncovered lots)	0.00

**STATE TAX WITHHELD**

*Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.*

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

**ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS**

*Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).*

Original issue discount for the year	0.00
Acquisition premium (covered lots)	0.00
Acquisition premium (noncovered lots)	0.00
Original issue discount on Treasury obligations	0.00
Acquisition premium, Treasury obligations (covered lots)	0.00
Acquisition premium, Treasury obligations (noncovered lots)	0.00
Tax-exempt OID	0.00
Tax-exempt OID (lots not reported)	0.00
Acquisition premium (covered)	0.00
Acquisition premium (lots not reported)	0.00
Tax-exempt OID on private activity bonds	0.00
Tax-exempt OID on private activity bonds (lots not reported)	0.00
Acquisition premium (AMT, covered)	0.00
Acquisition premium (AMT, lots not reported)	0.00
Market discount (all lots)	0.00
Early withdrawal penalty	0.00
Investment expenses	0.00

**RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES**

*The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).*

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	0.00
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	0.10
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

### Proceeds from Broker and Barter Exchange Transactions

2023 1099-B\* OMB No. 1545-0715

02/12/2024

Sales transactions are organized into sections according to term (long, short or undetermined) and covered status (covered or noncovered). For tax lots whose term is undetermined, use your historical documents to establish the cost basis and date of purchase. The Box 12, Check if basis reported to IRS checkmark, is reflected as being checked in the title of the covered securities pages of Forms 1099-B, short-term and long-term. The title pages of the noncovered securities pages for Forms 1099-B reflect that Box 12 is not being checked, as these securities are not being reported to the IRS.

Several columns include both an amount and a qualifying notation to its right. Where proceeds are the result of an option exercise or assignment, there is indication of whether the amount is N (net of option premium) or G (Gross). Accrued market discount and wash sale loss disallowed appear in the same column, identified by the letters D or W, respectively. Where you are not permitted to recognize a loss, an indication of X (change in control or capital structure) or Z (other corporate action) is used. The change in control condition is reported to the IRS for covered lots. Neither the disallowance of loss due to a corporate action nor the amount of gain or loss is reported to the IRS in any instance.

Some tax lots may have notations in the column of Additional Information because they require special treatment on your tax returns. Sales of securities such as Contingent Payment Debt Instruments (CPDI) are marked as "Ordinary" because gains and losses on these instruments generally do not qualify as short- or long-term capital transactions. Similarly, lots noted as "3 - [X] Collectible" are handled distinctly under the tax code. These conditions are reported to the IRS. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment for these scenarios. With further regard to Box 3, there is also a checkmark to indicate the proceeds of sale are from a Qualified Opportunity Zone Fund investment - a QOF. If the proceeds are from a QOF the Additional Information column will reflect the following - "3 - [X] Proceeds from QOF." The tax treatment for QOF investments can be complex and you may wish to consult your tax advisor about such sales.

Closing of written options is presented in a distinct manner in accordance with IRS regulations. For these transactions the Cost or other basis (column 1e) is always presented as \$0.00 and the Proceeds (column 1d) is the net of the amount received when the option was written and the cost to close the position.

FATCA filing requirement [ ]

#### SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

##### 1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	7- Loss not allowed (X) also not reported (Z)	Gain or loss(-) & Additional information
AAPL 01/19/2024 CALL \$220.00 / CUSIP: / Symbol: 08/31/23	2.000	311.98	Various	207.00	...	104.98	Total of 2 transactions
AAPL 04/21/2023 CALL \$165.00 / CUSIP: / Symbol: 01/27/23	1.000	117.98	12/30/22	98.00	...	19.98	Option sale to close-call <sup>25</sup>
AAPL 07/28/2023 CALL \$200.00 / CUSIP: / Symbol: 07/17/23	1.000	44.98	07/13/23	34.00	...	10.98	Option sale to close-call <sup>25</sup>
AAPL 09/15/2023 PUT \$177.50 / CUSIP: / Symbol: 09/11/23	1.000	204.98	09/11/23	192.00	...	12.98	Option sale to close-put <sup>25</sup>
AMD 12/15/2023 CALL \$139.00 / CUSIP: / Symbol: 12/12/23	1.000	229.95	12/12/23	197.03	...	32.92	Option sale to close-call <sup>25</sup>
AMD 12/22/2023 CALL \$140.00 / CUSIP: / Symbol: 12/14/23	3.000	1,109.89	Various	806.09	...	303.80	Total of 3 transactions

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Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

**Proceeds from Broker and Barter Exchange Transactions**

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)**

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
META 06/23/2023 CALL \$275.00 / CUSIP: / Symbol:							
06/12/23	1.000	419.98	06/09/23	345.00	...	74.98	Option sale to close-call <sup>25</sup>
META 07/21/2023 CALL \$320.00 / CUSIP: / Symbol:							
06/23/23	4.000	719.98	Various	545.00	...	174.98	Total of 4 transactions
07/05/23	1.000	139.98	06/27/23	117.00	...	22.98	Option sale to close-call <sup>25</sup>
<b>Security total:</b>		<b>859.96</b>		<b>662.00</b>	...	<b>197.96</b>	
META 07/28/2023 CALL \$380.00 / CUSIP: / Symbol:							
07/26/23	2.000	37.98	Various	226.00	...	-188.02	Total of 2 transactions
META 08/04/2023 CALL \$365.00 / CUSIP: / Symbol:							
07/18/23	1.000	309.98	07/14/23	274.00	...	35.98	Option sale to close-call <sup>25</sup>
META 08/25/2023 PUT \$245.00 / CUSIP: / Symbol:							
08/25/23	1.000	0.00	08/18/23	27.00	...	-27.00	Option expiration- long put
META 09/22/2023 CALL \$315.00 / CUSIP: / Symbol:							
09/22/23	2.000	0.00	Various	254.00	...	-254.00	Total of 2 transactions
META 12/08/2023 CALL \$350.00 / CUSIP: / Symbol:							
12/07/23	2.000	5.92	Various	174.06	...	-168.14	Total of 2 transactions
META 12/15/2023 CALL \$340.00 / CUSIP: / Symbol:							
12/07/23	1.000	95.95	12/07/23	76.03	...	19.92	Option sale to close-call <sup>25</sup>
META 12/15/2023 CALL \$425.00 / CUSIP: / Symbol:							
10/09/23	2.000	259.98	Various	249.00	...	10.98	Total of 2 transactions
MSFT 11/24/2023 CALL \$380.00 / CUSIP: / Symbol:							
11/20/23	1.000	257.95	11/20/23	229.03	...	28.92	Option sale to close-call <sup>25</sup>
NVDA 01/05/2024 CALL \$500.00 / CUSIP: / Symbol:							
12/28/23	1.000	749.95	12/27/23	665.03	...	84.92	Option sale to close-call <sup>25</sup>
12/29/23	1.000	669.95	12/29/23	415.03	...	254.92	Option sale to close-call <sup>25</sup>
<b>Security total:</b>		<b>1,419.90</b>		<b>1,080.06</b>	...	<b>339.84</b>	

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Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

**Proceeds from Broker and Barter Exchange Transactions**

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)**

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
NVDA 08/18/2023 CALL \$580.00 / CUSIP: / Symbol:							
08/03/23	5.000	80.94	Various	1,449.05	1,368.11 W	0.00	Total of 5 transactions
08/04/23	3.000	44.96	Various	940.12	...	-895.16	Total of 3 transactions
08/04/23	4.000	59.94	Various	1,107.09	1,047.15 W	0.00	Total of 4 transactions
	<b>Security total:</b>	<b>185.84</b>		<b>3,496.26</b>	<b>2,415.26 W</b>	<b>-895.16</b>	
NVDA 08/18/2023 PUT \$365.00 / CUSIP: / Symbol:							
08/18/23	1.000	0.98	08/14/23	25.00	...	-24.02	Option sale to close-put <sup>25</sup>
NVDA 08/18/2023 PUT \$400.00 / CUSIP: / Symbol:							
08/17/23	1.000	6.98	08/15/23	34.00	...	-27.02	Option sale to close-put <sup>25</sup>
NVDA 08/18/2023 PUT \$405.00 / CUSIP: / Symbol:							
08/08/23	1.000	199.98	08/08/23	158.00	...	41.98	Option sale to close-put <sup>25</sup>
NVDA 09/01/2023 PUT \$350.00 / CUSIP: / Symbol:							
09/01/23	1.000	0.00	08/23/23	130.00	...	-130.00	Option expiration- long put
NVDA 12/22/2023 CALL \$480.00 / CUSIP: / Symbol:							
12/12/23	1.000	647.95	12/11/23	577.03	...	70.92	Option sale to close-call <sup>25</sup>
NVDA 12/22/2023 CALL \$530.00 / CUSIP: / Symbol:							
12/21/23	1.000	2.95	12/19/23	54.03	...	-51.08	Option sale to close-call <sup>25</sup>
SPY 01/19/2024 CALL \$465.00 / CUSIP: / Symbol:							
11/06/23	4.000	515.86	Various	1,232.03	...	-716.17	Total of 4 transactions
SPY 03/20/2023 CALL \$401.00 / CUSIP: / Symbol:							
03/17/23	1.000	8.98	03/14/23	68.00	...	-59.02	Option sale to close-call <sup>25</sup>
SPY 03/21/2023 PUT \$375.00 / CUSIP: / Symbol:							
03/10/23	1.000	259.98	03/10/23	186.00	...	73.98	Option sale to close-put <sup>25</sup>
SPY 07/21/2023 PUT \$380.00 / CUSIP: / Symbol:							
04/26/23	1.000	624.98	04/14/23	548.00	...	76.98	Option sale to close-put <sup>25</sup>
05/02/23	1.000	553.98	05/02/23	401.00	...	152.98	Option sale to close-put <sup>25</sup>
06/09/23	2.000	115.98	Various	170.00	...	-54.02	Total of 2 transactions
	<b>Security total:</b>	<b>1,294.94</b>		<b>1,119.00</b>	<b>...</b>	<b>175.94</b>	

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Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

### Proceeds from Broker and Barter Exchange Transactions

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

#### SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

#### 1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
SPY 11/13/2023 PUT \$430.00 / CUSIP: / Symbol:							
11/10/23	2.000	33.92	Various	216.06	...	-182.14	Total of 2 transactions
TSLA 07/07/2023 PUT \$130.00 / CUSIP: / Symbol:							
06/08/23	1.000	10.98	06/05/23	24.00	...	-13.02	Option sale to close-put <sup>25</sup>
TSLA 07/21/2023 CALL \$300.00 / CUSIP: / Symbol:							
06/13/23	1.000	727.98	06/13/23	670.00	...	57.98	Option sale to close-call <sup>25</sup>
TSLA 07/21/2023 CALL \$310.00 / CUSIP: / Symbol:							
06/16/23	2.000	1,279.97	Various	1,145.00	...	134.97	Total of 2 transactions
07/03/23	5.000	2,774.96	Various	2,195.00	...	579.96	Total of 5 transactions
	<b>Security total:</b>	<b>4,054.93</b>		<b>3,340.00</b>	...	<b>714.93</b>	
TSLA 07/21/2023 CALL \$400.00 / CUSIP: / Symbol:							
07/21/23	2.000	0.00	07/19/23	26.00	...	-26.00	Option expiration- long call
TSLA 07/28/2023 PUT \$180.00 / CUSIP: / Symbol:							
07/13/23	1.000	11.98	07/07/23	23.00	...	-11.02	Option sale to close-put <sup>25</sup>
TSLA 08/18/2023 PUT \$220.00 / CUSIP: / Symbol:							
08/11/23	2.000	161.98	Various	117.00	...	44.98	Total of 2 transactions
TSLA 08/18/2023 PUT \$230.00 / CUSIP: / Symbol:							
08/04/23	1.000	129.98	08/04/23	111.00	...	18.98	Option sale to close-put <sup>25</sup>
TSLA 08/25/2023 PUT \$195.00 / CUSIP: / Symbol:							
08/25/23	1.000	0.00	08/18/23	78.00	...	-78.00	Option expiration- long put
TSLA 08/25/2023 PUT \$200.00 / CUSIP: / Symbol:							
08/18/23	1.000	112.98	08/18/23	123.00	...	-10.02	Option sale to close-put <sup>25</sup>
TSLA 09/01/2023 CALL \$245.00 / CUSIP: / Symbol:							
08/18/23	1.000	90.98	08/18/23	108.00	...	-17.02	Option sale to close-call <sup>25</sup>
TSLA 11/17/2023 CALL \$245.00 / CUSIP: / Symbol:							
11/13/23	1.000	33.95	11/13/23	28.03	...	5.92	Option sale to close-call <sup>25</sup>

\* 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. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).



Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

### Proceeds from Broker and Barter Exchange Transactions

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

#### SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

#### 1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
TSLA 12/15/2023 CALL \$500.00 / CUSIP: / Symbol:							
12/15/23	4.000	0.00	Various	395.00	...	-395.00	Total of 4 transactions
APPLE INC. COMMON STOCK / CUSIP: 037833100 / Symbol:							
03/01/23	2.609	379.85	Various	367.22	...	12.63	Total of 3 transactions
09/11/23	6.000	1,075.59	09/07/23	1,067.67	...	7.92	Sale <sup>25</sup>
	<b>Security total:</b>	<b>1,455.44</b>		<b>1,434.89</b>	...	<b>20.55</b>	
BANK OF AMERICA CORPORATION / CUSIP: 060505104 / Symbol:							
11/16/23	10.165	297.43	Various	283.62	...	13.81	Total of 4 transactions
DISCOVER FINANCIAL SERVICES / CUSIP: 254709108 / Symbol:							
06/14/23	1.006	118.60	Various	102.77	...	15.83	Total of 3 transactions
DUOLINGO, INC. CLASS A COMMON STOCK / CUSIP: 26603R106 / Symbol:							
05/19/23	4.000	598.56	Various	527.67	...	70.89	Total of 3 transactions
META PLATFORMS, INC. CLASS A COMMON STOCK / CUSIP: 30303M102 / Symbol:							
12/07/23	1.000	322.79	05/12/23	234.81	...	87.98	Sale <sup>25</sup>
FIRST SOLAR, INC. COMMON STOCK / CUSIP: 336433107 / Symbol:							
07/20/23	0.506	100.03	07/20/23	100.00	...	0.03	Sale <sup>25</sup>
LUCID GROUP, INC. COMMON STOCK / CUSIP: 549498103 / Symbol:							
02/10/23	30.569	309.45	Various	293.17	...	16.28	Total of 3 transactions
NETFLIX, INC. COMMON STOCK / CUSIP: 64110L106 / Symbol:							
04/03/23	1.000	343.11	11/15/22	312.22	...	30.89	Sale <sup>25</sup>
12/04/23	0.471	213.10	Various	207.00	...	6.10	Total of 3 transactions
	<b>Security total:</b>	<b>556.21</b>		<b>519.22</b>	...	<b>36.99</b>	
OCCIDENTAL PETROLEUM CORPORATION / CUSIP: 674599105 / Symbol:							
09/07/23	14.777	957.91	Various	906.64	...	51.27	Total of 11 transactions
PROSHARES ULTRAPRO SHORT QQQ / CUSIP: 74347G432 / Symbol:							
04/27/23	10.000	302.64	04/04/23	296.53	...	6.11	Sale <sup>25</sup>

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Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

**Proceeds from Broker and Barter Exchange Transactions**

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)**

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
PROSHARES ULTRAPRO QQQ / CUSIP: 74347X831 / Symbol:							
04/03/23	30.000	823.01	Various	688.44	...	134.57	Total of 5 transactions
QUALCOMM INCORPORATED COMMON S TOCK / CUSIP: 747525103 / Symbol:							
07/20/23	0.815	100.00	05/04/23	85.04	...	14.96	Sale <sup>25</sup>
11/02/23	1.208	141.30	Various	126.32	...	14.98	Total of 4 transactions
	<b>Security total:</b>	<b>241.30</b>		<b>211.36</b>	...	<b>29.94</b>	
RIOT PLATFORMS, INC. COMMON ST OCK / CUSIP: 767292105 / Symbol:							
12/21/23	2.000	33.20	12/05/23	29.98	...	3.22	Sale <sup>25</sup>
SPDR S&P 500 ETF TRUST / CUSIP: 78462F103 / Symbol:							
03/01/23	1.735	683.05	10/18/22	650.00	...	33.05	Sale <sup>25</sup>
04/03/23	1.538	628.32	Various	600.00	...	28.32	Total of 3 transactions
	<b>Security total:</b>	<b>1,311.37</b>		<b>1,250.00</b>	...	<b>61.37</b>	
SARATOGA INVESTMENT CORP. NEW / CUSIP: 80349A208 / Symbol:							
07/20/23	0.436	11.35	Various	10.94	...	0.41	Total of 4 transactions
TAIWAN SEMICONDUCTOR MANUFACTU RING COMPANY LTD. / CUSIP: 874039100 / Symbol:							
05/19/23	3.705	341.43	Various	315.72	...	25.71	Total of 6 transactions
TESLA, INC. COMMON STOCK / CUSIP: 88160R101 / Symbol:							
06/01/23	3.649	730.79	Various	562.22	...	168.57	Total of 5 transactions
06/01/23	2.000	400.52	Various	519.04	118.52 W	0.00	Total of 2 transactions
07/03/23	1.000	282.14	06/14/23	268.86	...	13.28	Sale <sup>25</sup>
07/03/23	1.000	282.15	06/14/23	366.01	83.86 W	0.00	Sale <sup>25</sup>
	<b>Security total:</b>	<b>1,695.60</b>		<b>1,716.13</b>	<b>202.38 W</b>	<b>181.85</b>	
WASTE MANAGEMENT, INC. / CUSIP: 94106L109 / Symbol:							
04/03/23	2.774	452.15	Various	421.93	...	30.22	Total of 5 transactions
<b>Totals :</b>		<b>24,109.93</b>		<b>26,812.56</b>	<b>2,617.64 W</b>	<b>-84.99</b>	

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Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

**Proceeds from Broker and Barter Exchange Transactions**

2023 1099-B\* OMB No. 1545-0715

(continued)

02/12/2024

**LONG TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)**

Report on Form 8949, Part II with Box D checked. Basis is provided to the IRS. (Line 12)

"Gain or loss (-)" is NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	7- Loss not allowed (X) also not reported (Z)	Gain or loss(-) & Additional information
SARATOGA INVESTMENT CORP. NEW / CUSIP: 80349A208 / Symbol:							
07/20/23	4.025	104.90	Various	101.09	...	3.81	Total of 2 transactions
<b>Totals :</b>		<b>104.90</b>		<b>101.09</b>		<b>3.81</b>	

**UNDETERMINED TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Line 5)**

Report on Form 8949, Part I with Box B checked or Part II with Box E checked. Basis is NOT provided to the IRS. (Line 12)

"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	7- Loss not allowed (X) also not reported (Z)	Gain or loss(-) & Additional information
SPDR GOLD TRUST, SPDR GOLD SHA RES / CUSIP: 78463V107 / Symbol: / Note: CL							
08/09/23	0.000	0.02	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000348833
09/11/23	0.000	0.02	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000342809
10/10/23	0.000	0.02	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000347884
11/07/23	0.000	0.02	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000329020
12/07/23	0.000	0.02	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000318122
	<b>Security total:</b>	<b>0.10</b>		...	...	...	
<b>Totals :</b>		<b>0.10</b>		...	...	...	

\* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

**Robinhood Markets Inc. as agent for  
Robinhood Securities LLC  
2023**

Account 110359023

**Detail for Dividends and Distributions**

02/12/2024

*This section of your tax information statement contains the payment level detail of your taxable dividends, capital gains distributions, Section 199A dividends, Section 897 dividends and capital gains, exempt-interest dividends, nondividend distributions and liquidation distributions. Also shown are the fair market values of any taxable stock dividends or noncash liquidation distributions.*

*Federal, state and foreign tax withheld and investment expenses are presented as negative amounts but do not net against the reportable income totals. All amounts are grouped by security, with the transactions listed in chronological order. Subtotals for each security are provided. For situations in which the tax character of a distribution (or part thereof) is different than at the time it was paid, endnotes are provided for further explanation.*

*Note that a payment characterized as a "Qualified dividend" is only issuer-qualified. There is also a holder level criteria for a dividend to be treated as Qualified. If the payment is from a common stock you are required to have held it for more than 60 days during the 121-day period that begins 60 days before the ex-dividend date of the dividend. If the dividend is from preferred shares and covers a period greater than 366 days, you must have held the preferred stock for more than 90 days during the 181-day period that begins 90 days before the ex-dividend date of the dividend.*

*Amounts presented in Box 2e as Section 897 Ordinary Dividends or Box 2f as Section 897 Capital Gains 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, The IRS has indicated that boxes 2e and 2f are not applicable to recipients that are U.S. individuals. You should consult your tax advisor for further information.*

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
APPLE INC. COMMON STOCK	037833100		02/16/23	0.60	Qualified dividend	
BANK OF AMERICA CORPORATION	060505104		06/30/23	2.20	Qualified dividend	
			09/29/23	2.42	Qualified dividend	
				<b>4.62</b>	<b>Total Dividends &amp; distributions</b>	
DISCOVER FINANCIAL SERVICES	254709108		06/08/23	0.70	Qualified dividend	
FORD MOTOR COMPANY	345370860		03/01/23	3.25	Qualified dividend	
			03/01/23	0.75	Qualified dividend	
			06/01/23	0.75	Qualified dividend	
			09/01/23	0.75	Qualified dividend	
			12/01/23	0.76	Qualified dividend	
				<b>6.26</b>	<b>Total Dividends &amp; distributions</b>	
NVIDIA CORPORATION COMMON STOCK	67066G104		09/28/23	0.04	Qualified dividend	
			12/28/23	0.04	Qualified dividend	
				<b>0.08</b>	<b>Total Dividends &amp; distributions</b>	
OCCIDENTAL PETROLEUM CORPORATION	674599105		01/17/23	0.33	Qualified dividend	
			04/17/23	1.03	Qualified dividend	
			07/14/23	2.65	Qualified dividend	
			10/13/23	2.66	Qualified dividend	
				<b>6.67</b>	<b>Total Dividends &amp; distributions</b>	
PROSHARES ULTRAPRO QQQ	74347X831		03/29/23	3.65	Nonqualified dividend	03
			03/29/23	0.84	Qualified dividend	03
				<b>4.49</b>	<b>Total Dividends &amp; distributions</b>	

Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

## Detail for Dividends and Distributions

2023

(continued)

02/12/2024

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
QUALCOMM INCORPORATED COMMON S TOCK	747525103		06/22/23	1.60	Qualified dividend	
			09/21/23	0.96	Qualified dividend	
				<b>2.56</b>	<b>Total Dividends &amp; distributions</b>	
SPDR S&P 500 ETF TRUST	78462F103		04/28/23	2.19	Qualified dividend	03
			04/28/23	0.09	Section 199A dividend	03
			04/28/23	0.04	Nonqualified dividend	03
				<b>2.32</b>	<b>Total Dividends &amp; distributions</b>	
SARATOGA INVESTMENT CORP. NEW	80349A208		03/30/23	2.92	Nonqualified dividend	03
			06/29/23	3.04	Nonqualified dividend	03
				<b>5.96</b>	<b>Total Dividends &amp; distributions</b>	
TAIWAN SEMICONDUCTOR MANUFACTU RING COMPANY LTD.	874039100		01/12/23	1.64	Qualified dividend	
			01/12/23	-0.34	Foreign tax withheld-TW	
			04/13/23	1.66	Qualified dividend	
			04/13/23	-0.35	Foreign tax withheld-TW	
				<b>3.30</b>	<b>Total Dividends &amp; distributions</b>	
				<b>-0.69</b>	<b>Total Foreign tax withheld</b>	
WASTE MANAGEMENT, INC.	94106L109		03/24/23	1.93	Qualified dividend	
				<b>39.49</b>	<b>Total Dividends &amp; distributions</b>	
				<b>-0.69</b>	<b>Total Foreign tax withheld</b>	

Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

## Fees and Expenses

2023

02/12/2024

*This section of your tax information statement may contain the detail of fees and investment expenses that are not accounted for in amounts reportable to the IRS on the various Forms 1099. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper tax treatment.*

*These amounts are provided here to facilitate an accounting of all amounts received during the year and are totaled in the Reconciliations, Fees, Expenses and Expenditures found in the Summary Information at the beginning of the statement.*

Description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
SPDR GOLD TRUST, SPDR GOLD SHA RES	78463V107	08/09/23	-0.02	Gross proceeds investment expense	15
	Note: CL	09/11/23	-0.02	Gross proceeds investment expense	15
		10/10/23	-0.02	Gross proceeds investment expense	15
		11/07/23	-0.02	Gross proceeds investment expense	15
		12/07/23	-0.02	Gross proceeds investment expense	15
			-0.10	Total Gross proceeds invstmnt exp	
			<b>-0.10</b>	<b>Total Gross proceeds invstmnt exp</b>	

Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

## Mutual Fund and UIT Supplemental Information

2023

02/12/2024

*The following information may be useful in the preparation of your federal and state income tax return(s). This information represents what was available at the time your tax statement was prepared. It may not be all inclusive and is subject to change. Please contact your mutual fund or UIT directly if you need to verify or supplement this information. Note that depending on your state of residence not all Federal Source income is exempt from state taxation. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.*

### PROSHARES ULTRAPRO QQQ / 74347X831

#### PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES

##### Fed Source Total

**76.94%** (A detailed breakdown is shown below when available)

<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>
U.S. Treasury	76.94	Fed Farm Credit	0.00	TN Valley Auth	0.00
Fed Home Loan	0.00	Student Loan	0.00	Other Dir. Fed	0.00

Robinhood Markets Inc. as agent for  
Robinhood Securities LLC

Account 110359023

## Foreign Income and Taxes Summary

2023

02/12/2024

*This schedule lists all income and foreign tax by country. Mutual Funds and Unit Investment Trusts (UITs) structured as Regulated Investment Companies (RICs) are listed separately with a country designation of "RIC."*

Country	Security Description	CUSIP	Nonqualified	Dividends		Interest	Total Income	Tax
				Qualified				
TW	TAIWAN SEMICONDUCTOR MANUFACTURING COMPANY LTD.	874039100	0.00	3.30		0.00	3.30	-0.69
<b>Total TAIWAN</b>			<b>0.00</b>	<b>3.30</b>		<b>0.00</b>	<b>3.30</b>	<b>-0.69</b>
<b>Grand Total</b>	<b>Total Foreign Source Income*</b>			<b>3.30</b>				
	<b>Qualified Foreign Source Income**</b>			<b>3.30</b>				
	<b>Foreign Tax</b>							<b>-0.69</b>

\* Total Foreign Source Income utilizes the "Total" column for RICs which may not always be supplied.

\*\* Qualified Foreign Source Income utilizes the "Qualified" column for RICs which may not always be supplied.



- 03 The tax character of the distribution has been allocated based on information provided by the security issuer.
- 15 Income or expense adjustment. This security is a widely held fixed investment trust (WHFIT). Items of income, deduction, and credit, and any other information shown on this statement must be taken into account in computing taxable income and credits on your income tax return(s).
- 16 This transaction represents the sale of assets from a Widely Held Fixed Investment Trust (WHFIT). The cost basis allocation factor is the value of the assets sold divided by the total net asset value of the trust. If you know your cost of the assets sold, use that to determine your gain/loss. Otherwise, determine your cost basis by multiplying your adjusted cost basis by the cost basis allocation factor. For example, if your adjusted basis is \$1,000 and the cost basis allocation factor is 0.005 your cost basis allocated to that sale is  $\$1,000 * 0.005$  or \$5. If there are subsequent sales of trust assets, your adjusted cost basis for the next sale is \$995. Sales are reported based on when and for how much the trust sold the asset. This may differ both in timing and amount from what is distributed. There are cases where the proceeds are used to pay expenses and there is no corresponding distribution. For more information refer to regulations section 1.671-5.
- 25 Tax lot closed on a first in first out basis.
- CL This trust invests exclusively in "collectibles." Gains recognized from the sale of "collectibles" held for more than one year are taxed at a maximum federal income tax rate of 28%. This applies to gains recognized from the sale of an interest in the trust as well as gains attributable to you from the Trust's sale of "collectibles" which you - through ownership of shares in the trust - are treated as having held for more than one year.
-

**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.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Backup Withholding.** Shows backup withholding. 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.

**Nominees.** If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the General Instructions for Certain Information Returns.

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

**Keep tax documents for your records.****1099-DIV Instructions for Recipient**

**Line 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), if required.

**Line 1b.** Shows the portion of the amount in Line 1a that may be eligible for reduced capital gains rates. See the Instructions for Forms 1040 for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

**Line 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). But, if no amount is shown in Lines 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 Line 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Form 1040.

**Line 2b.** Shows the portion of the amount in Line 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).

**Line 2c.** Shows the portion of the amount in Line 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

**Line 2d.** Shows the portion of the amount in Line 2a that is 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).

**Line 2e.** Shows the portion of the amount in Line 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI).

**Line 2f.** Shows the portion of the amount in Line 2a that is section 897 gain attributable to disposition of USRPI.

Note: Lines 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.

**Line 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.

**Line 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 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Line 5.** Shows the portion of the amount in Line 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.

**Line 6.** Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in Line 1a.

**Line 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.

**Line 8.** This Line should be left blank if a RIC reported the foreign tax shown in Line 7.

**Instructions for Recipient**

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

**Line 11.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

**Line 12.** Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Forms 1040 for where to report. This amount may be subject to backup withholding. See Line 4 above.

**Line 13.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in Line 12. See the Instructions for Form 6251.

**Lines 14-16.** State income tax withheld reporting Lines.

**Future developments.** For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV).

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

**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 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.

**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 the instructions for your Schedule D (Form 1040) and/or Form 8949.

**Line 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).

**Line 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.

**Line 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.

**Line 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).

**Line 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, the Instructions for Schedule D (Form 1040 or), or Pub. 550 for details.

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

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

**Line 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 is generally 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.

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

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

**Line 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.

**Line 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.

**Line 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.

**Line 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.

**Line 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.

**Lines 14-16.** Show state(s)/local income tax information.

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

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

<b>Robinhood Markets Inc. as agent for Robinhood Crypto LLC</b> 85 Willow Rd Menlo Park, CA 94025 Customer Service: 650-940-2700  PAYER'S TIN: 46-4364776	<b>Tax Information</b> <b>Account 110359023C</b>	Statement Date: 02/12/2024	2023
	Nandakishore Arvapaly 1582 Albatross Dr Sunnyvale, CA 94087	RECIPIENT'S TIN: XXX-XX-9782	

11 - [ ] FATCA filing requirement (see instructions) 13 - [ ] FATCA filing requirement (see instructions)

<b>DIVIDENDS AND DISTRIBUTIONS 2023 1099-DIV*</b> <span style="float: right;">OMB No. 1545-0110</span>	<b>MISCELLANEOUS INFORMATION 2023 1099-MISC*</b> <span style="float: right;">OMB No. 1545-0115</span>
1a- Total ordinary dividends (includes lines 1b, 5, 2e) 0.00 1b- Qualified dividends 0.00 2a- Total capital gain distributions (includes lines 2b, 2c, 2d, 2f) 0.00 2b- Unrecaptured Section 1250 gain 0.00 2c- Section 1202 gain 0.00 2d- Collectibles (28%) gain 0.00 2e- Section 897 ordinary dividends 0.00 2f- Section 897 capital gain 0.00 3- Nondividend distributions 0.00 <b>4- Federal income tax withheld 0.00</b> 5- Section 199A dividends 0.00 6- Investment expenses 0.00 8- Foreign country or US possession: 0.00 7- Foreign tax paid: 0.00 9- Cash liquidation distributions 0.00 10- Noncash liquidation distributions 0.00 12- Exempt-interest dividends (includes line 13) 0.00 13- Specified private activity bond interest dividends (AMT) 0.00	2- Royalties 0.00 3- Other income 1.00 <b>4- Federal income tax withheld 0.00</b> 8- Substitute payments in lieu of dividends or interest 0.00  <b>SECTION 1256 CONTRACTS 2023 1099-B*</b> <span style="float: right;">OMB No. 1545-0715</span> 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  <i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>  <b>* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b>

**SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING**

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	5,619.19	5,450.73	0.00	0.00	168.46
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Short-term</b>	<b>5,619.19</b>	<b>5,450.73</b>	<b>0.00</b>	<b>0.00</b>	<b>168.46</b>
Long	D (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Undetermined	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	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>
	<b>Grand total</b>	<b>5,619.19</b>	<b>5,450.73</b>	<b>0.00</b>	<b>0.00</b>	<b>168.46</b>
<b>Withholding</b>		<b>Amount</b>				
	Federal income tax withheld	0.00				

Changes to dividend tax classifications processed after your original tax form is issued for 2023 may require an amended tax form.

Robinhood Markets Inc. as agent for  
Robinhood Crypto LLC

## Summary Information

Account 110359023C

2023

(continued)

02/12/2024

### INTEREST INCOME

2023 1099-INT

OMB No. 1545-0112

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.

1- Interest income (not included in line 3)	0.00
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
<b>4- Federal income tax withheld</b>	<b>0.00</b>
5- Investment expenses	0.00
7- Foreign country or US possession: 6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	0.00
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
Tax-exempt obligations (covered lots)	0.00
Tax-exempt private activity obligations (AMT, covered lots)	0.00
14- Tax-exempt and tax credit bond CUSIP number FATCA filing requirement [ ]	

The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	0.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Market discount (noncovered lots)	0.00

### STATE TAX WITHHELD

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

### ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS

Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).

Original issue discount for the year	0.00
Acquisition premium (covered lots)	0.00
Acquisition premium (noncovered lots)	0.00
Original issue discount on Treasury obligations	0.00
Acquisition premium, Treasury obligations (covered lots)	0.00
Acquisition premium, Treasury obligations (noncovered lots)	0.00
Tax-exempt OID	0.00
Tax-exempt OID (lots not reported)	0.00
Acquisition premium (covered)	0.00
Acquisition premium (lots not reported)	0.00
Tax-exempt OID on private activity bonds	0.00
Tax-exempt OID on private activity bonds (lots not reported)	0.00
Acquisition premium (AMT, covered)	0.00
Acquisition premium (AMT, lots not reported)	0.00
Market discount (all lots)	0.00
Early withdrawal penalty	0.00
Investment expenses	0.00

### RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES

The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	0.00
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	0.00
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

Robinhood Markets Inc. as agent for  
Robinhood Crypto LLC

Account 110359023C

**Proceeds from Broker and Barter Exchange Transactions**

2023 1099-B\* OMB No. 1545-0715

02/12/2024

Sales transactions are organized into sections according to term (long, short or undetermined) and covered status (covered or noncovered). For tax lots whose term is undetermined, use your historical documents to establish the cost basis and date of purchase. The Box 12, Check if basis reported to IRS checkmark, is reflected as being checked in the title of the covered securities pages of Forms 1099-B, short-term and long-term. The title pages of the noncovered securities pages for Forms 1099-B reflect that Box 12 is not being checked, as these securities are not being reported to the IRS.

Several columns include both an amount and a qualifying notation to its right. Where proceeds are the result of an option exercise or assignment, there is indication of whether the amount is N (net of option premium) or G (Gross). Accrued market discount and wash sale loss disallowed appear in the same column, identified by the letters D or W, respectively. Where you are not permitted to recognize a loss, an indication of X (change in control or capital structure) or Z (other corporate action) is used. The change in control condition is reported to the IRS for covered lots. Neither the disallowance of loss due to a corporate action nor the amount of gain or loss is reported to the IRS in any instance.

Some tax lots may have notations in the column of Additional Information because they require special treatment on your tax returns. Sales of securities such as Contingent Payment Debt Instruments (CPDI) are marked as "Ordinary" because gains and losses on these instruments generally do not qualify as short- or long-term capital transactions. Similarly, lots noted as "3 - [X] Collectible" are handled distinctly under the tax code. These conditions are reported to the IRS. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment for these scenarios. With further regard to Box 3, there is also a checkmark to indicate the proceeds of sale are from a Qualified Opportunity Zone Fund investment - a QOF. If the proceeds are from a QOF the Additional Information column will reflect the following - "3 - [X] Proceeds from QOF." The tax treatment for QOF investments can be complex and you may wish to consult your tax advisor about such sales.

Closing of written options is presented in a distinct manner in accordance with IRS regulations. For these transactions the Cost or other basis (column 1e) is always presented as \$0.00 and the Proceeds (column 1d) is the net of the amount received when the option was written and the cost to close the position.

FATCA filing requirement [ ]

**SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Line 5)**

Report on Form 8949, Part I with Box B checked. Basis is NOT provided to the IRS. (Line 12)

"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

**1a- Description of property/CUSIP/Symbol**

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
Bitcoin / CUSIP: BTCUSD / Symbol:							
12/20/23	0.129087	5,619.19	Various	5,450.73	...	168.46	Total of 10 transactions
<b>Totals :</b>		<b>5,619.19</b>		<b>5,450.73</b>		<b>168.46</b>	

\* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

Robinhood Markets Inc. as agent for  
Robinhood Crypto LLC  
2023

**Detail for Miscellaneous Information**

Account 110359023C

02/12/2024

<u>Security description</u>	<u>CUSIP and/or symbol</u>	<u>Date</u>	<u>Amount</u>	<u>Transaction type</u>	<u>Notes</u>
Bitcoin	BTCUSD	12/11/23	1.00	Other income	
			<b>1.00</b>	<b>Total Miscellaneous income</b>	

**Common Instructions for Recipient**

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Backup Withholding.** Shows backup withholding. 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.

**Nominees.** If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the General Instructions for Certain Information Returns.

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

**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 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.

**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 the instructions for your Schedule D (Form 1040) and/or Form 8949.

**Line 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).

**Line 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.

**Line 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.

**Line 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).

**Line 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, the Instructions for Schedule D (Form 1040 or), or Pub. 550 for details.

**Instructions for Recipient**

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

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

**Line 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, box 1g may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method is generally 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.

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

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

**Line 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.

**Line 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.

**Line 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.

**Line 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.

**Line 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.

**Lines 14-16.** Show state(s)/local income tax information.

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

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

**1099-MISC Instructions for Recipient**

**Line 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.

**Line 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).

**Line 4.** See "Backup Withholding" section.

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.

**Line 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).

**Line 13.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

**Lines 16-18.** Show state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

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

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