

#BWNJGWM

SAURABH GUPTA 1826 ANCHOR WAY SAN JOSE CA 95132



### 1099 Consolidated Tax Statement Tax Year 2023 - ORIGINAL

**Account Mailing Address** 

Account Owner
SAURABH GUPTA
1826 ANCHOR WAY
SAN JOSE CA 95132

Legal Name and Address Reported to IRS and State Taxing Authorities SAURABH GUPTA 1826 ANCHOR WAY SAN JOSE CA 95132

This E\*TRADE from Morgan Stanley 1099 Consolidated Tax Statement for 2023 provides your official tax information for use when preparing your tax return. It is important to note that the income information that was reported on your December account statement will not have included certain adjustments occurring after year-end that are reflected on your 1099 and that are necessary for tax reporting purposes. It is further important to note that if your E\*TRADE account was transferred to Morgan Stanley Smith Barney LLC in 2023 you may receive a separate 1099 consolidated tax statement from E\*TRADE that covers activity in your account prior to the transfer, which is not included in this 1099 Consolidated Tax Statement. You and your tax advisor should consider and review both consolidated tax statements when preparing your 2023 income tax return. Please note there may be a slight timing difference in the availability of the two forms. For more information on what to expect, visit etrade.com/taxyear2023.

The following tax documents are not included in this statement and are sent individually in separate mailings, if required: Forms 1099-Q, 1042-S, 2439, 5498, 5498-ESA, REMIC Information Statement, Schedule K-1 and Puerto Rico Forms 480.6A, 480.6B, 480.6C and 480.6D.

E\*TRADE from Morgan Stanley is pleased to provide you with the ability to download your tax information into the following individual tax preparation software applications: **TurboTax®and H&R Block Tax Software®**. To view gains and losses, simply go to the Gains & Losses page on etrade.com where you can find historical information for the current year and prior two years.

TurboTax® is a registered trademark of Intuit, Inc. H&R Block Tax Software® is a registered trademark of H&R Block, Inc.



### \*\*\* WARNING - CORRECTED TAX FORMS POSSIBLE \*\*\*

The Forms 1099 included in your E\*TRADE from Morgan Stanley Consolidated Tax Statement were prepared based upon information provided by the issuer of each security. The issuer may change the tax status of a distribution reported to you subsequent to the issuance of this 1099 Consolidated Tax Statement. In that case, we are required to send you one or more corrections.

**Date Issued** February 05, 2024

Page 1 of 6

**Account Number** 889 290512 203

# Customer Service: 866-324-6088 What's included in this packet:

Reportable to the IRS 1099-DIV Dividends and Distributions	<b>Page</b> 2
1099-INT Interest Income	2
1099-MISC Miscellaneous Income	2
1099-OID Original Issue Discount	2
1099-B Proceeds from Transactions	2
Details of 1099-DIV Dividends and Distributions	4
Details of 1099-INT Interest Income	4
1099-B Totals Summary	5
Details of 1099-B Proceeds from Transactions	6



## EXTRADE from Morgan Stanley

# 1099 Consolidated Tax Statement Tax Year 2023 Copy B For Recipient

Morgan Stanley Smith Barney, LLC 1 New York Plaza

Page 2 of 6

non worgan stantey

Name Reported to the IRS: SAURABH GUPTA

1826 ANCHOR WAY SAN JOSE CA 95132 7th Floor

New York, NY 10004

Identification Number: 11-3658445
Taxpayer ID Number: XXX-XX-3816
Account Number: 889 290512 203

Morgan Stanley Capital Management, LLC

**Customer Service: 866-324-6088** 

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.

	2023 FORM 1099-DIV - DIVIDENDS AND DISTRIBUTIONS OMB NO. 1545-0110	
1a.	TOTAL ORDINARY DIVIDENDS	\$11.35
1b.	QUALIFIED DIVIDENDS	\$4.33
2a.	TOTAL CAPITAL GAIN DISTRIBUTIONS	\$43.95
2b.	UNRECAP. SEC. 1250 GAIN	\$0.00
	COLLECTIBLES (28%) GAIN	\$0.00
	SECTION 897 ORDINARY DIVIDENDS	\$0.00
2f.	SECTION 897 CAPITAL GAIN	\$0.00
3.		\$0.00
4.	FEDERAL INCOME TAX WITHHELD	\$0.00
5.	SECTION 199A DIVIDENDS	\$0.00
6.	INVESTMENT EXPENSES	\$0.00
7.		\$0.00
9.		\$0.00
-	NON-CASH LIQUIDATION DISTRIBUTIONS	\$0.00
12.	EXEMPT-INTEREST DIVIDENDS	\$0.00
13.	SPECIFIED PRIVATE ACTIVITY BOND INTEREST DIVIDENDS	\$0.00
	2023 FORM 1099-INT - INTEREST INCOME OMB NO. 1545-0112	
1.	INTEREST INCOME	\$0.01
2.	EARLY WITHDRAWAL PENALTY	\$0.00
3.	INTEREST ON U.S. SAVINGS BONDS AND TREAS. OBLIGATIONS	\$0.00
4.	FEDERAL INCOME TAX WITHHELD	\$0.00
5.	INVESTMENT EXPENSES	\$0.00
6.	FOREIGN TAX PAID	\$0.00
8.	TAX-EXEMPT INTEREST	\$0.00
9.	SPECIFIED PRIVATE ACTIVITY BOND INTEREST	\$0.00
-	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
14.	TAX-EXEMPT AND TAX CREDIT BOND CUSIP NO.	

_	2023 FORM 1099-MISC - MISCELLANEOUS INFORMATION OMB NO. 1545-0115	
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	\$0.00
	2023 FORM 1099-OID - ORIGINAL ISSUE DISCOUNT OMB NO. 1545-0117	
1.	ORIGINAL ISSUE DISCOUNT FOR 2023	\$0.00
2.	OTHER PERIODIC INTEREST	\$0.00
4.	FEDERAL INCOME TAX WITHHELD	\$0.00
5.	MARKET DISCOUNT	\$0.00
6.	ACQUISITION PREMIUM	\$0.00
8.	OID ON U.S. TREASURY OBLIGATIONS	\$0.00
9.	INVESTMENT EXPENSES	\$0.00
10.	BOND PREMIUM	\$0.00
11.	TAX-EXEMPT OID	\$0.00
	may not be the correct figure to report on your income tax return.  nstructions on the back.	
	2023 FORM 1099-B - PROCEEDS FROM BROKER AND BARTER EXCHAIN OMB NO. 1545-0715	NGE TRANSACTIONS
1d.	PROCEEDS	\$5,856.94
	COVERED SECURITIES	\$0.00
	NONCOVERED SECURITIES	\$5,856.94
	COST OR OTHER BASIS OF COVERED SECURITIES	\$0.00
	ACCRUED MARKET DISCOUNT	\$0.00
1a.	WASH SALE LOSS DISALLOWED	\$0.00
3	FEDERAL INCOME TAX WITHHELD	\$0.00

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 (TIN), 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.

Form 1099-DIV (OMB No. 1545-0110)
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), if required.

Box 1b. Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Instructions for Forms 1040 and 1040-SR for how to determine this amount and where to report. The amount shown may be dividended an initial annual ratio where to epoir. The annual ratio which be dividended a corporation paid directly to you as a participant) (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not

as investment income, for any other purpose.

Box 2a. Shows 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 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 Instructions for Forms 1040 and 1040-SR.

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 or 1040

Box 2c. Shows the nortion of the amount in hox 2a that is section 1202 gain

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

Box 2d. Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

Box 2e. Shows the portion of the amount in box 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI) and Sox 2d. Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI) and Sox 2d. Shows the portion of the amount in box 2a that is section 897 gain to the section 200 gain and shows the section of the section of the section services of the section of the s

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 a return of capital. To the extent of your cost (or other basis) in Box 3. Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550. Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your taxpayer identification number 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 12x withheld

2004. A shirt sine portion of the amount in box 1a that may be eligible for the 2004 qualified business income deduction under section 199A. See the instructions for Form 8995 and Form 8995-A.

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

Box 7. Shows the foreign tax that your may be able to the shows the foreign tax that your may be able to. Box 7. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

Box 8. This box should be left blank if a RIC reported the foreign tax shown in

box /.

Boxes 9 and 10, Shows cash and noncash liquidation distributions is reporting Box 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. Box 12, Shows exempt-interest dividends from a mutual fund or other RIC paid

to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding See Box 4 above Box 13. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 12. See the Instructions for Form 6251.

Boxes 14-16. State income tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current General Instructions for Certain Information Returns.

Form 1099-INT (OMB No. 1545-0112)
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 16045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt covered security acquired at a premium your payer generally must tend either covered security acquired at a premium, your payer generally must report either (1) a net amount of interest that reflects the offset of the amount of interest paid (1) a net amount or interest that reflects the onset or the amount or 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 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

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 shown in box 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, new clean renewable energy bonds, qualified denergy 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 Forms 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.

acquired at a premium.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN or you did not furnish the correct TIN to the payer. See Form W-9. 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 lass REMIC. This amount is included in box 1. Note: This amount is not

deductible.

Box 6. Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040 or 1040-SR. See your tax return instructions. Box 7. Shows the country or U.S. possession to which the foreign tax was paid. Box 8. Shows tax-exempt interest paid to you during the calendar year by the payer. See how to report this amount in the Instructions for Forms 1040 and 1040-SR. This amount may be subject to backup withholding. See Box 4 above. See the instructions above for a tax-exempt covered security acquired at a

Box 9. Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 8. See the Instructions for Form 6251. See the

instructions above for a tax-exempt covered security acquired at a premium Bux 10. For a taxable or tax-exempt covered security, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1,6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you, unless it was reported on Form 1099-OID. For a taxable or tax-exempt covered security acquired on or affar January 1, 2015, accrued market discount will be calculated on a constant yield January 1, 2015, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Forms 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 1.5045-1(n)(s) 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 (Form 1040) to determine the net amount of interest includible in income on Form 1040 of 0 detailmine the first amount on interest including in moone 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 amount along the payer has reported a net amount of interest in box 1. If the amount in box 11 is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

### Boxes 12-14. State income tax withheld reporting.

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 1905-10(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 an amount is reported in this box, see the Instructions for Schedule B (Form 1040) to determine the net amount of interest inducible in income on Form 1040 or 1040-SR with respect to the U.S. Treasury obligation. If an amount is not reported in this box for a U.S. Treasury obligation that is a covered security 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 box 12 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 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 her reported a net amount of interest in box 6 or 9, whichever is applicable. If the amount in box 13 is greater than the amount of interest paid on the tax-exempt covered security, the excess is a nondeductible loss. See Regulations section

covered security, the excess is a nondeductible loss. See Regulations section 1.71-2(a)(4)(5)(0.0018) number(s) for tax-exempt bond(s) on which tax-exempt interest was paid, or tax credit bond(s) on which taxable interest was paid or tax credit was allowed, to you during the calendar year. If blank, no CUSIP number was issued for the bond(s). Nominees. If this form includes amounts belonging to another person(s), you are considered a nominee recipient. Complete a Form 1099-INT for each of the

other owners showing the income allocable to each. File Copy A of the form other owners showing the income allocated to each. File Copy A or the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner(s) as the "recipient." File Form(s) 1099-INT 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.

### Form 1099-OID (OMB 1545-0117)

Form 1099-DID (OMB 1545-0117)
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, you generally 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-proteded securities. See Pub. 550 for more information. If, as the record holder, you receive Form 1099-OID showing amounts. If, as the record holder, you receive Form IUSS-CID SIDVENING authoring 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 allocable to each in 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) 1099-01D with Form 1096 with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "file". A spouse is not required to file a nominee return to show amounts owned by the other spouse. If you to the a nominee return to show amounts owned by the other spouse. In you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file form 1039-90.01 showing the OID or station interest allocable to the seller/buyer of the obligation. The information provided may be different for covered and non covered securities. For a description of covered securities, see the Instructions for Form 889-9. For a covered security acquired with acquisition premium, your payer generally must 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 non-covered security acquired with acquisition premium, your payer is only required to report the gross amount of OID

gross amount or UI.

Box 1. Shows the OID on a taxable 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, Guide to Original issue Discount (OID) Instruments, for details on how to figure the correct OID. See the instructions above for a covered security acquired with

acquisition premium.

Box 2. Shows qualified stated interest on this obligation for the year, which is BOX 2. Shows qualified states injected on this budget in the pre-an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your fax return. If you disposed of the obligation or acquired if 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 21s 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 y return. In general, see how to report tax-exempt interest in the Instruction Form 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 Forms 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, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. For a 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 section 1 6045-f(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, shows the market discount that accrued on the obligation during the year while held by you. For a covered security acquired on or after January 1, 2015, market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1 6045-f(n)(5) that you did not want to make a constant yield bediection for market discount under section 1276(b). The payer may, but is not required to, report the market discount for a tax-exempt obligation that is a covered security acquired before January 1, 2017. Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 or 10404. 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.

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 box, see the Instructions for Schedule B. (Form 1040 or 1040 or 1040 stay). 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 IDI that is included in income. If the payer has reported a net amount of OID on box 1 or box 8, you must report the net amount of OID on Schedule B. (Form 1040 or 1040-SR) and you must not make an adjustment to this amount for acquisition premium on Schedule B. (Form 1040 or 1040-SR), if there is an amount in both hoxes and 11, for a lax-exempt obligation that is conserved amount in box 6 shows the amount of acquisition premium amortization for the year that reduces the amount of your tax-exempt 010 for the year. The payer may, but is not required to, report the acquisition premium for a tax-exempt mat that is a covered security acquired before January 1, 2017, and obligation that is a covered security acquired before January 1, 2017, and issued with OID. See the instructions above for a covered security acquired with acquisition premium.

Box 7. Shows the identification (CUSIP) number or description of the obligation

(may include the stock exchange, issuer, coupon rate, and year of maturity).

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 tay return, and see Pub. 1212 to figure any appropriate adjustments to this amount his OID is exempt from state and local income taxes and is not included in bo See the instructions above for a covered security acquired with acquisition presents. 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. 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 interes 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 reported in this box for a taxable covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported an 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). If there is an amount in both boxes 10 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 10 shows the amount of premium amortization for the year that reduces the amount of your tax-exempt interest for the year. The payer may, but is not required to, report the premium amontization for a tax-exempt obligation that is a covered security acquired before January 1, 2017. and issued with OID

Box 11. For a tax-exempt obligation that is a covered security acquired on or Box 11. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017; shows the tax-exempt OID on the obligation for the part of the year you owned it. The payer may, but is not required to, report the OID for a tax-exempt obligation that is a covered security acquired before January 1, 2017, In general, report the amount of tax-exempt OID on Form 1040 or 1040-SR. See the instructions above for a covered security acquired with

### acquisition premium. Form 1099-B (OMB 1545-0715)

Form 1099-B (With 1949-97) 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. Box 1a. Shows a brief description of the item or service for which amounts are

Box 1a. Shows a bnet 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" contracts, "Section 1256 option" contracts, or corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferend), 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 date. For short cales, the date is box in its date would be a few or the securities of a variety of date.

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 widely held fixed investment trust. May also show the aggregate amount or 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 contrads or non-Section 1256 option contrads are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040). Box 1e. Shows the cost or other basis of securities sold. If the securities were

Box 1e. Shows the box of order basis of securities sout, if the Securities where 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 option broker is permitted, but not required, to adjust the basis to reflect your option. 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 6 is checked, box 1e may be blank. See the Instructions for Form 8494, this instructions for Schedule D (Form 1040), or Pub. 550 for details.

Box 1f. Shows the amount of accrued market discount. For details on market discount, see the Schedule D (Form 1040) instructions, the Instructions for

Form 8949 and Pub 550 If box 5 is checked, box 1f may be blank

Box 1g. Shows the amount of nondeductible loss in a wash sale transaction. For defails 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. Box 2. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the Ordinary box is checked, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method generally is treated as ordinary interest income rather than as capital gain. Please see the Instructions for Form 894, 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

any special rules or adjustments that might apply to your security. If box 5 is checked, box 2 may be blank.

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

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

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 before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

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

was adjusted for premium. Box 7. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box, 1d. See the Form 8949 and Schedule D instructions. The broker should

advise you of any losses on a separate statement.

Box 12 if checked, the basis in box 1e has been reported to the IRS and either the short-term or the long-term gain or loss box in box 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D (Form 1040 or 1040-SR) as you may be able to report your transaction directly on Schedule D (Form 1040 or 1040-SR). If the "Ordinary" box in box 2 is checked, an adjustment may be required. Regulated Futures Contracts, Foreign Currency Contracts, and

Section 1256 Ontion Contracts (Boxes 8 Through 11):

Section 1236 Option Contracts (Boxes 5 in Hought 11):
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

onen 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.

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

See Pub. 525.
Boxes 14-16. Show states(s)/local income tax information
1099-MISC (OMB No. 1545-0115)
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.

the teriant, sold real estate as a positions, in critical policies, in sold policies, and business. See Pub. 527.

Box 2. Report royalities 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 royalities on timber, coal, and iron ore, see Pub. 544.

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

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

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040), or Form 1040-

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

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



### Tax Year 2023

Page 4 of 6 SAURABH GUPTA Account Number: 889 290512 203

\$0.00

## 1099-DIV DIVIDENDS & DISTRIBUTIONS

Ordinary Dividends							
DESCRIPTION	CUSIP	PAY <u>DATE</u>	ORDINARY <u>DIVIDENDS</u>	QUALIFIED DIVIDENDS	FEDERAL INCOME TAX WITHHELD	SECTION 199A DIVIDENDS	
SHELTON NASDAQ 100 INDEX INV	82301Q726	09/29/23	\$0.73	\$0.28	\$0.00	\$0.00	
SHELTON NASDAQ 100 INDEX INV	82301Q726	11/30/23	\$9.33	\$3.56	\$0.00	\$0.00	
SHELTON NASDAQ 100 INDEX INV  Total Ordinary Dividends 1099-DIV box 1a	82301Q726	12/29/23	\$1.29 <b>\$11.35</b>	\$0.49	\$0.00	\$0.00	
Total Qualified Dividends 1099-DIV box 1b				\$4.33			
Total Section 199A Dividends 1099-DIV box 5						\$0.00	
Capital Gain Distributions							
DESCRIPTION	CUSIP	PAY <u>DATE</u>	CAPITAL GAIN DISTRIBUTIONS	UNRECAPTURED 1250 GAIN	FEDERAL INCOME TAX WITHHELD		COLLECTIBLE 28% GAIN
SHELTON NASDAQ 100 INDEX INV	82301Q726	11/30/23	\$43.95	\$0.00	\$0.00		\$0.00
Total Capital Gain Distributions 1099-DIV box 2a			\$43.95				
Total Unrecaptured 1250 Gain 1099-DIV box 2b				\$0.00			
Total Collectible 28% Gain 1099-DIV box 2d							\$0.00

## 1099-INT INTEREST INCOME

Total Federal Income Tax Withheld 1099-DIV box 4

### **Interest Income**

E**X**TRADE

from Morgan Stanley

DESCRIPTION	CUSIP	PAY <u>DATE</u>	AMOUNT	FEDERAL INCOME TAX WITHHELD
MORGAN STANLEY BANK N.A.	061870903	09/29/23	\$0.01	\$0.00
Total Interest Income 1099-INT box 1			\$0.01	
Total Federal Income Tax Withheld 1099-INT box 4				\$0.00

The amount of tax-exempt interest paid to you must be reported on the applicable Form 1040, U.S. Individual Income Tax Return. The amount of tax-exempt AMT interest paid to you must be taken into account in computing the Alternative Minimum Tax reported on Form 1040.



## 1099 Consolidated Tax Statement Tax Year 2023 Copy B For Recipient

Morgan Stanley Capital Management, LLC Morgan Stanley Smith Barney, LLC Page 5 of 6

1 New York Plaza

7th Floor New York, NY 10004

Identification Number: 11-3658445
Taxpayer ID Number: XXX-XX-3816
Account Number: 889 290512 203

**Customer Service: 866-324-6088** 

Name Reported to the IRS: SAURABH GUPTA

1826 ANCHOR WAY SAN JOSE CA 95132

## **FORM 1099-B TOTALS SUMMARY**

### **REALIZED GAIN/LOSS SUMMARY**

Refer to Proceeds from Broker and Barter Exchange Transactions for detailed information regarding these summary values. The amounts shown below are for informational purposes only.

SHORT -TERM GAIN OR (LOSSES) - REPORT ON FORM 8949, PART I	PROCEEDS	COST BASIS	MARKET DISCOUNT	WASH SALE LOSS DISALLOWED	REALIZED GAIN OR (LOSS)
Box A (basis reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box A - Ordinary - (basis reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box B (basis not reported to the IRS)	\$5,856.94	\$0.00	\$0.00	\$0.00	\$5,856.94
Box B - Ordinary - (basis not reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Short - Term	\$5,856.94	\$0.00	\$0.00	\$0.00	\$5,856.94
LONG -TERM GAIN OR (LOSSES) - REPORT ON FORM 8949, PART II					
Box D (basis reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box D - Ordinary - (basis reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box E (basis not reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box E - Ordinary - (basis not reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Long - Term	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
UNKNOWN TERM - CODE (X) REPORT ON FORM 8949, PART I OR PART II					
Box B or Box E (basis not reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Box B or Box E - Ordinary - (basis not reported to the IRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Unknown Term	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

REGULATED FUTURES CONTRACTS	AMOUNT
Profit or (loss) realized in 2023 - closed contracts	\$0.00
Unrealized Profit or (loss) on open contracts 12/31/2022	\$0.00
Unrealized Profit or (loss) on open contracts 12/31/2023	\$0.00
Aggregate profit or (loss) on contracts	\$0.00





## 1099 Consolidated Tax Statement Tax Year 2023 Copy B For Recipient

Morgan Stanley Capital Management, LLC Morgan Stanley Smith Barney, LLC

1 New York Plaza

7th Floor

New York, NY 10004

Identification Number: 11-3658445
Taxpayer ID Number: XXX-XX-3816
Account Number: 889 290512 203

**Customer Service: 866-324-6088** 

Name Reported to the IRS: SAURABH GUPTA 1826 ANCHOR WAY SAN JOSE CA 95132

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.

### 1099-B PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS

OMB NO. 1545-0715

Page 6 of 6

Gross Proceeds less commissions and option premiums on stocks, bonds, etc. Consider the Net Proceeds box checked in IRS box 6 (Reported to IRS) for all option transactions. Consider IRS box 7(Loss is not allowed based on amount in 1d) as not being checked for any transactions.

Short Term - Noncovered Securities # (Consider Box 5 (Noncovered Security) as being checked and Box 12 (Basis Reported to IRS) as not being checked for this section. These transactions should be reported on Form 8949 Part I with box B checked.)

DESCRIPTION (Box 1a)	QUANTITY	DATE ACQUIRED (Box 1b)	DATE SOLD (Box 1c)	PROCEEDS (Box 1d)	COST OR OTHER BASIS (Box 1e)	ACCRUED MARKET DISCOUNT (Box 1f)	WASH SALE LOSS DISALLOWED (Box 1g)	GAIN/(LOSS) AMOUNT	FEDERAL INCOME TAX WITHHELD (Box 4)
PALO ALTO NETWORKS I	NC	C	<b>USIP</b> : 69743510	5 <b>S</b> y	mbol: PANW				
	20.000	12/01/23	12/01/23	\$5,856.94	\$0.00	0.00	\$0.00	\$5,856.94	\$0.00
Total Short Term Nonco	vered Sec	urities		\$5,856.94	\$0.00	\$0.00	\$0.00	\$5,856.94	\$0.00
Total Covered and None	covered S	ecurities		\$5,856.94	\$0.00	\$0.00	\$0.00	\$5,856.94	\$0.00

Form 1099-B Total Reportable Amounts - Does not include cost basis, accrued market discount or wash sale loss disallowed amounts for noncovered securities.

Total IRS Reportable Proceeds (Box 1d) \$5,856.94	
Total IRS Reportable Cost or Other Basis for Covered Securities (Box 1e)	\$0.00
Total IRS Reportable Accrued Market Discount (Box 1f)	\$0.00
Total IRS Reportable Wash Sale Loss Disallowed (Box 1g)	\$0.00
Table II. Wall II. (D. A)	<b>**</b>

Total Fed Tax Withheld (Box 4) \$0.00

<sup>#</sup> Noncovered securities are not subject to the IRS cost basis reporting regulations, therefore their date of acquisition, cost basis, short or long term designation and any disallowed loss resulting from a wash sale or market discount will not be reported to the IRS. The cost basis is provided for informational purposes only and may not reflect required adjustments under the applicable tax regulations. Please consult your tax advisor regarding any adjustments to your original cost basis.