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**PLEASE NOTE BEFORE FILING**

**Mutual funds and other securities may be subject to: (i) dividend reallocation, (ii) reclassifications of long term capital gain distributions, which may result in an amended 1099.**

**Tax information for your mortgage backed holdings will be provided no later than March 15, 2017:** If you have income from a mortgage backed security including Widely Held Mortgage Trust (WHMT) and/or Real Estate Mortgage Conduit (REMIC) you will receive a separate statement by March 15, 2017.

The Internal Revenue Service (IRS) recently issued a revised Form 8949 - Sales and Other Dispositions of Capital Assets, in which Part II Long-Term transactions are now listed as categories D, E or F. Part I Short-Term transactions remain as categories A, B or C. **Your composite tax statement will accurately report the new revisions to the Long-Term categories but please note that the Understanding Your 1099 insert accompanying your tax statement does not reflect this recent update.**

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SCOTTRADE INC

Account 48621214

**Summary Information**

2017

(continued)

02/15/2018

**INTEREST INCOME**

**2017 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)	0.02
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	See detail

*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 2017	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	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)	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	7.38
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

SCOTTRADE INC

Account 48621214

**Proceeds from Broker and Barter Exchange Transactions**

2017 1099-B\* OMB No. 1545-0715

02/15/2018

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.

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 other 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 "12- [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.

Closing of written options is presented in a distinct manner in accordance with IRS regulation. 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 3)

"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
ALPHABET INC CL A / CUSIP: 02079K305 / Symbol: GOOGL							
10/06/17	1.000	989.25	11/04/16	790.52	...	198.73	Sale <sup>25</sup>
CHIPOTLE MX GRL / CUSIP: 169656105 / Symbol: CMG							
06/06/17	5.000	2,348.38	05/11/17	2,453.75	...	-105.37	Sale <sup>25</sup>
COGNIZANT TECHN LGY SLTNS COR C L A / CUSIP: 192446102 / Symbol: CTSH							
05/05/17	21.000	1,320.38	09/30/16	1,010.11	...	310.27	Sale <sup>25</sup>
NVIDIA CORP / CUSIP: 67066G104 / Symbol: NVDA							
08/22/17	22.000	3,545.98	02/22/17	2,442.67	...	1,103.31	Sale <sup>25</sup>
ROKU INC CL A *ADDL 20% MARG MAINT REQT* / CUSIP: 77543R102 / Symbol: ROKU							
11/14/17	165.000	6,465.82	10/09/17	3,986.42	...	2,479.40	Sale <sup>25</sup>
<b>Totals :</b>		<b>14,669.81</b>		<b>10,683.47</b>		<b>3,986.34</b>	

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SCOTTRADE INC

Account 48621214

## Proceeds from Broker and Barter Exchange Transactions

2017 1099-B\* OMB No. 1545-0715

(continued)

02/15/2018

**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 3)

"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	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
ISHARES GOLD TRUST / CUSIP: 464285105 / Symbol: IAU							
2 transactions for 11/20/17. Total proceeds are reported to the IRS.							
	46.000	563.33	12/14/16	521.28	...	42.05	1 of 2 - Sale <sup>25</sup>
	52.000	636.81	01/25/17	607.93	...	28.88	2 of 2 - Sale <sup>25</sup>
11/20/17	98.000	1,200.14	Various	1,129.21	...	70.93	12- [X] Collectible Total of 2 transactions
<b>Totals :</b>		<b>1,200.14</b>		<b>1,129.21</b>		<b>70.93</b>	

**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 3)

"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
ALPHABET INC CL A / CUSIP: 02079K305 / Symbol: GOOGL							
3 transactions for 10/06/17. Total proceeds and cost reported to the IRS.							
	1.000	989.24	04/11/16	759.00	...	230.24	1 of 3 - Sale <sup>25</sup>
	1.000	989.24	05/02/16	710.00	...	279.24	2 of 3 - Sale <sup>25</sup>
	1.000	989.24	09/13/16	794.24	...	195.00	3 of 3 - Sale <sup>25</sup>
10/06/17	3.000	2,967.72	Various	2,263.24	...	704.48	Total of 3 transactions
APPLE INC / CUSIP: 037833100 / Symbol: AAPL							
4 transactions for 10/24/17. Total proceeds and cost reported to the IRS.							
	7.000	1,097.71	09/14/12	693.98	...	403.73	1 of 4 - Sale <sup>25</sup>
	7.000	1,097.70	11/16/12	531.51	...	566.19	2 of 4 - Sale <sup>25</sup>
	7.000	1,097.71	01/30/13	466.87	...	630.84	3 of 4 - Sale <sup>25</sup>
	9.000	1,411.33	06/09/14	846.16	...	565.17	4 of 4 - Sale <sup>25</sup>
10/24/17	30.000	4,704.45	Various	2,538.52	...	2,165.93	Total of 4 transactions
CHINA RECYCLING ENERGY CORP *ADDL 70% MARG MAINT REQT* / CUSIP: 168913200 / Symbol: CREG							
02/06/17	92.000	146.35	05/29/15	784.14	...	-637.79	Sale <sup>25</sup>

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SCOTTRADE INC

Account 48621214

**Proceeds from Broker and Barter Exchange Transactions**

2017 1099-B\* OMB No. 1545-0715

(continued)

02/15/2018

**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 3)

"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
GROUPON INC *ADDL 45% MARG MAINT REQT* / CUSIP: 399473107 / Symbol: GRPN							
<i>2 transactions for 02/06/17. Total proceeds and cost reported to the IRS.</i>							
	49.000	169.78	12/12/13	514.15	...	-344.37	1 of 2 - Sale <sup>25</sup>
	51.000	176.71	03/04/14	445.60	...	-268.89	2 of 2 - Sale <sup>25</sup>
02/06/17	100.000	346.49	Various	959.75	...	-613.26	Total of 2 transactions
<b>Totals :</b>		<b>8,165.01</b>		<b>6,545.65</b>		<b>1,619.36</b>	

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

Report on Form 8949, Part II with Box E checked. Basis is NOT provided to the IRS. (Line 3)

"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
ISHARES GOLD TRUST / CUSIP: 464285105 / Symbol: IAU							
<i>4 transactions for 11/20/17. Total proceeds are reported to the IRS.</i>							
	47.000	575.58	07/12/16	611.89	...	-36.31	1 of 4 - Sale <sup>25</sup>
	53.000	649.05	08/05/16	691.70	...	-42.65	2 of 4 - Sale <sup>25</sup>
	50.000	612.32	09/19/16	639.85	...	-27.53	3 of 4 - Sale <sup>25</sup>
	50.000	612.31	10/18/16	614.46	...	-2.15	4 of 4 - Sale <sup>25</sup>
11/20/17	200.000	2,449.26	Various	2,557.90	...	-108.64	12- [X] Collectible Total of 4 transactions
<b>Totals :</b>		<b>2,449.26</b>		<b>2,557.90</b>		<b>-108.64</b>	

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SCOTTRADE INC

Account 48621214

**Proceeds from Broker and Barter Exchange Transactions**

2017 1099-B\* OMB No. 1545-0715

(continued)

02/15/2018

**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 3)

"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
ISHARES GOLD TRUST / CUSIP: 464285105 / Symbol: IAU							
01/31/17	0.000	0.72	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000207715
02/28/17	0.000	0.67	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000189060
03/31/17	0.000	0.74	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000207798
04/30/17	0.000	0.74	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000205763
05/31/17	0.000	0.75	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000207885
06/30/17	0.000	0.73	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000206889
07/31/17	0.000	0.75	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000206932
08/31/17	0.000	0.77	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000202815
09/30/17	0.000	0.75	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000204938
10/31/17	0.000	0.76	N/A	...	...	...	Principal payment <sup>16</sup> Cost Basis Factor: 0.000209143
	<b>Security total:</b>	<b>7.38</b>		...	...	...	
<b>Totals :</b>		<b>7.38</b>		...	...	...	

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SCOTTRADE INC

Account 48621214

## Detail for Dividends and Distributions

2017

02/15/2018

This section of your tax information statement contains the payment level detail of your taxable dividends, capital gains distributions, 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. We include, where available, the ex date of the distribution to assist with your determination of whether the taxpayer holding period requirement has been satisfied.

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
APPLE INC	037833100 AAPL		02/16/17	45.60	Qualified dividend	
			05/18/17	50.40	Qualified dividend	
			08/17/17	50.40	Qualified dividend	
			11/16/17	31.50	Qualified dividend	
			<b>177.90</b>	<b>Total Dividends &amp; distributions</b>		
NVIDIA CORP	67066G104 NVDA		06/14/17	3.08	Qualified dividend	
			09/18/17	3.08	Qualified dividend	
			12/15/17	4.50	Qualified dividend	
			<b>10.66</b>	<b>Total Dividends &amp; distributions</b>		
			<b>188.56</b>	<b>Total Dividends &amp; distributions</b>		

SCOTTRADE INC

Account 48621214

## Detail for Interest Income

2017

02/15/2018

*This section of your tax information statement contains the payment level detail of taxable interest and associated bond premium. Market discount will be shown here only if you have elected to recognize it currently rather than at the time of sale or maturity. Bond premium and market discount for covered tax lots are totaled on Form 1099-INT and reported to the IRS. For noncovered tax lots, they are totaled and presented beneath the 1099-INT for informational purposes and are not reported to the IRS.*

*To provide a complete picture of activity for each investment, we also include here nonreportable transactions such as accrued interest paid on purchases and payment or receipt of nonqualified interest. Other amounts, such as federal, state and foreign tax withheld and investment expenses are shown as negative amounts but do not net against the reportable income totals.*

*Some amounts shown as Agency interest may be exempt from state tax. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.*

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
FDIC INSD DEP INT		05/31/17	0.01	Credit interest	
		11/30/17	0.01	Credit interest	
			0.02	Total Interest	
			<b>0.02</b>	<b>Total Interest</b>	

SCOTTRADE INC

Account 48621214

**Fees and Expenses**

2017

02/15/2018

*This section of your tax information statement contains 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 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
ISHARES GOLD TRUST	464285105 IAU	01/31/17	-0.72	Gross proceeds investment expense	15
		02/28/17	-0.67	Gross proceeds investment expense	15
		03/31/17	-0.74	Gross proceeds investment expense	15
		04/30/17	-0.74	Gross proceeds investment expense	15
		05/31/17	-0.75	Gross proceeds investment expense	15
		06/30/17	-0.73	Gross proceeds investment expense	15
		07/31/17	-0.75	Gross proceeds investment expense	15
		08/31/17	-0.77	Gross proceeds investment expense	15
		09/30/17	-0.75	Gross proceeds investment expense	15
		10/31/17	-0.76	Gross proceeds investment expense	15
					-7.38
			<b>-7.38</b>	<b>Total Gross proceeds investmnt exp</b>	

- 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.
-

### Instructions for Recipient

#### Common Instructions for Recipient

**Recipient's identification number.** For your protection, this form may show only the last four digits of your 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 identification number 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 2017 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 line 9a of Form 1040 or 1040A. Also, report it on Schedule B (1040A or 1040), if required.

**Line 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A. 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 1040/1040A 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 or real estate investment trust. Report the amounts shown on line 2a on Schedule D (Form 1040), line 13. But, if no amount is shown on line 2c-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown on line 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

**Line 2b.** Shows the portion of the amount on line 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet--Line 19 in the Schedule D instructions (Form 1040).

**Line 2c.** Shows the portion of the amount on 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 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet--Line 18 in the instructions for Schedule D (Form 1040).

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

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

**Line 5.** Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included on line 1a.

**Line 6.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Line 7.** This line should be left blank if a regulated investment company reported the foreign tax shown in line 6.

**Lines 8 and 9.** Shows cash and noncash liquidation distributions.

**Line 10.** Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See line 4.

**Line 11.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in line 10. See the instructions for Form 6251.

**Lines 12-14.** State income tax withheld reporting lines.

#### 1099-INT Instructions for Recipient

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired at a premium, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt covered security acquired at a premium, your payer generally must report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did not notify your payer that you did not want to amortize the premium on a taxable covered security, then your payer will only report the gross amount of interest paid to you. For a noncovered security acquired at a premium, your payer is only required to report the gross amount of interest paid to you.

**Line 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in line 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during 2017 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.

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

**Line 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 line 1. See the instructions above for a taxable covered security acquired at a premium.

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

**Line 5.** Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included on line 1.

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

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

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

**Line 9.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included on line 8. See the Instructions for Form 6251. See the instructions above for a tax-exempt covered security acquired at a premium.

**Line 10.** For a taxable or tax-exempt covered security, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you, unless it was reported on Form 1099-OID. For a taxable or tax-exempt covered security acquired on or after January 1, 2015, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 or 1040A. Market discount on a tax-exempt security is includible in taxable income as interest income.

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

**Line 12.** For a U.S. Treasury obligation that is a covered security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported on this line, see the

Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 with respect to the U.S. Treasury obligation. If an amount is not reported on this line 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 on line 3. If the amount on line 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

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

**Line 14.** Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid, or tax credit bond(s) on which taxable interest was paid or tax credit was allowed, to you during the calendar year. If blank, no CUSIP number was issued for the bond(s).

**Line 15-17.** State tax withheld reporting lines.

#### 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 check box on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D, and which check box is applicable. See the instructions for your Schedule D and/or Form 8949.

**Column 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).

**Column 1b.** This column 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.

**Column 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.

**Column 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 column does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (whichever is applicable) as explained in the Instructions for Schedule D.

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

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

**Instructions for Recipient**

**Column 1g.** Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If line 5 is checked, line 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 generally is treated as ordinary interest income rather than as capital gain. Please see the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If line 5 is checked, line 2 may be blank.

**Line 3.** If the basis in column 1e has been reported to the IRS, short or long term or ordinary must be indicated on line 2. If line 3 indicates basis is reported to IRS on Form(s) 1099-B and NO adjustment is required, see instructions for your Schedule D as you may be able to report your transaction directly on Schedule D. If Ordinary gain or loss is indicated for the transaction, an adjustment may be required.

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

**Line 5.** If the securities sold were noncovered securities columns 1b, 1e, 1f, 1g may be blank and line 2 may indicate short, long or undetermined term. 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.

**Column 6.** If the exercise of a non-compensatory option resulted in a sale of a security, indicates whether the amount in column 1d was adjusted for premium.

**Column 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 column 1d. See the Form 8949 and Schedule D instructions. The broker should advise you of any losses on a separate statement.

**Line 12.** If checked, proceeds are from a transaction involving collectibles.

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