

Tax Year 2019 Combined Form

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.

Recipient's Information

ASISH NAYAK
 250 MAIN STREET APT 628
 HARTFORD CT 06106

Payer's Information

PROSPER FUNDING LLC
Federal ID Number: 45-4526070

Taxpayer ID Number: ***-**-2470
Account Number: 5390591

Form 1099-B: Proceeds From Broker and Barter Exchange Transactions Original

Box	Description	Box	Description	
1a.	Description of property (Example: 100 sh.XYZ Co.)	7	If checked, loss is not allowed based on amount in 1d	**
1b.	Date acquired	8.	Profit or (loss) realized in 2019 on closed contracts	\$0.00
1c.	Date sold or disposed	9.	Unrealized profit or (loss) on open contracts - 12/31/2018	\$0.00
1d.	Proceeds \$37.34	10.	Unrealized profit or (loss) on open contracts - 12/31/2019	\$0.00
1e.	Cost or other basis \$270.19	11.	Aggregate profit or (loss) on contracts	\$0.00
1f.	Accrued market discount \$0.00	12.	If checked, basis reported to IRS	**
1g.	Wash sale loss disallowed \$0.00	13.	Bartering	\$0.00
2	Short-term gain or loss	14.	State name	**
	Long-term gain or loss	15.	State identification no.	**
	Ordinary	16.	State tax withheld	**
3	If checked, proceeds from Collectibles		CUSIP number	**
	If checked, proceeds from QOF		FATCA filing requirement	**
4	Federal income tax withheld \$0.00		Applicable check box on Form 8949	**
5	If checked, noncovered security		Z	
6	Reported to IRS:			
	Gross proceeds			
	Net proceeds			

** See Details

1099-B

(OMB No. 1545-0715)

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
05/23/2019	07/13/2016	\$2.01		667607-205 DEBTSALE	
					Box 1e. \$0.00
					Box 1f. \$0.00
					Box 1g. \$0.00
					Box 2. Long-term
					Box 3. Collectibles
					Box 4. \$0.00
					Box 5. No
					Box 7. No
					Box 12. No
					Box 13. \$0.00
					Box 14. CT
					Box 16. \$0.00
					FATCA filing requirement No
					Applicable checkbox on Form 8949 E

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
04/11/2019	07/13/2016	\$0.00		667607-205 CHARGE OFF	Box 1e. \$18.10 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
12/12/2019	07/28/2016	\$1.58		667534-132 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
11/24/2019	07/28/2016	\$0.00		667534-132 CHARGE OFF	Box 1e. \$13.26 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
10/16/2019	02/24/2017	\$1.93		745183-149 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
09/19/2019	02/24/2017	\$0.00		745183-149 CHARGE OFF	Box 1e. \$16.68 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
07/25/2019	08/24/2016	\$0.81		676620-77 DEBTSALE	Applicable checkbox on Form 8949 E Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
06/22/2019	08/24/2016	\$0.00		676620-77 CHARGEOFF	Box 1e. \$7.32 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
07/16/2019	07/07/2016	\$1.92		663547-155 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
06/20/2019	07/07/2016	\$0.00		663547-155 CHARGEOFF	Box 1e. \$16.42 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
07/25/2019	07/22/2016	\$1.63		672003-106 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
06/21/2019	07/22/2016	\$0.00		672003-106 CHARGE OFF	Box 1e. \$15.15 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
10/16/2019	08/04/2016	\$1.64		668917-155 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
09/30/2019	08/04/2016	\$0.00		668917-155 CHARGE OFF	Box 1e. \$14.45 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
10/08/2019	02/14/2017	\$2.40		739273-32 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
09/07/2019	02/14/2017	\$0.00		739273-32 CHARGE OFF	Box 1e. \$18.11 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
11/14/2019	09/30/2016	\$1.99		690509-106 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
10/26/2019	09/30/2016	\$0.00		690509-106 CHARGEOFF	Box 1e. \$16.29 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
12/12/2019	08/18/2016	\$1.82		673579-105 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
11/18/2019	08/18/2016	\$0.00		673579-105 CHARGEOFF	Box 1e. \$14.93 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
03/21/2019	07/12/2016	\$1.83		669933-190 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
02/08/2019	07/12/2016	\$0.00		669933-190 CHARGEOFF	Box 1e. \$16.92 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
12/17/2019	02/22/2017	\$2.15		743128-167 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
11/14/2019	02/22/2017	\$0.00		743128-167 CHARGEOFF	Box 1e. \$16.54 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
05/23/2019	07/29/2016	\$1.14		672894-54 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
01/06/2019	07/29/2016	\$0.08		672894-54 RECOVERY	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
01/31/2019	07/29/2016	\$0.08		672894-54 RECOVERY	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
02/14/2019	07/29/2016	\$0.08		672894-54 RECOVERY	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
03/12/2019	07/29/2016	\$0.08		672894-54 RECOVERY	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
03/21/2019	07/29/2016	\$0.07		672894-54 RECOVERY	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
11/25/2019	07/29/2016	\$0.00		670553-36 CHARGE OFF	Box 1e. \$1.73 Box 1f. \$0.00

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
05/14/2019	02/23/2017	\$2.38		743743-32 DEBTSALE	
					Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
04/20/2019	02/23/2017	\$0.00		743743-32 CHARGEOFF	
					Box 1e. \$18.56 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
09/24/2019	02/21/2017	\$2.01		744944-216 DEBTSALE	
					Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
08/14/2019	02/21/2017	\$0.00		744944-216 CHARGEOFF	
					Box 1e. \$17.08 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
01/16/2019	08/05/2016	\$1.30		674208-33 DEBTSALE	
					Box 1e. \$0.00

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
					Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
06/06/2019	02/10/2017	\$2.44		738076-27 DEBTSALE	
					Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
05/08/2019	02/10/2017	\$0.00		738076-27 CHARGEOFF	
					Box 1e. \$12.34 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
09/18/2019	02/23/2017	\$2.07		747176-58 DEBTSALE	
					Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
08/19/2019	02/23/2017	\$0.00		747176-58 CHARGEOFF	
					Box 1e. \$18.30 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other
09/24/2019	01/19/2017	\$1.29		726970-86 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
08/15/2019	01/19/2017	\$0.00		726970-86 CHARGEOFF	Box 1e. \$9.40 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
01/31/2019	02/24/2017	\$1.59		747858-23 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
04/24/2019	07/07/2016	\$1.02		669066-33 DEBTSALE	Box 1e. \$0.00 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 3. Collectibles Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00 FATCA filing requirement No Applicable checkbox on Form 8949 E
03/06/2019	07/07/2016	\$0.00		669066-33 CHARGEOFF	Box 1e. \$8.61 Box 1f. \$0.00 Box 1g. \$0.00 Box 2. Long-term Box 4. \$0.00 Box 5. No Box 7. No Box 12. No Box 13. \$0.00 Box 14. CT Box 16. \$0.00

1099-B

(OMB No. 1545-0715)

Long-term transactions for which basis is not reported to the IRS--Report on Form 8949, Part II, with Box E checked.

1c. Date sold or disposed	1b. Date acquired	1d. Proceeds	6. Reported to IRS	1a. Description of property	Other	
					FATCA filing requirement Applicable checkbox on Form 8949	No E
		\$37.34				

1099-B Instructions for Recipient

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B.

Reporting also is required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

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.

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

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

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

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

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

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

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

Box 1e. Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a 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.

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

is checked, box 1f may be blank.

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

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

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

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 for information on backup withholding.

Include this amount on your income tax return as tax withheld.

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

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

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

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

Box 8. Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2019.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2018.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2019. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts-12/31/2019 in 2020.

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 2019 Form 6781.

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

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

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

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