7979		RREC'	TED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.			a Date of sale	OMB No. 1545-0715	Proceeds Fron Broker and	
		1	lb CUSIP No.	Form 1099-B	Barter Exchange Transactions	
		2	Stocks, bonds, etc.	Reported to IRS Gross proceeds Gross proceeds less	s commissions and option premiums	
PAYER'S Federal identification number	RECIPIENT'S identification number	er 3	B Bartering	4 Federal income tax withhel \$	Copy A	
RECIPIENT'S name		Ę	5 Description		Internal Revenue Service Center	
			Regulated Fu	File with Form 1096.		
Street address (including apt. no.)		6	Profit or (loss) realized in 1999	7 Unrealized profit or (loss) o open contracts—12/31/98	For Privacy Act and Paperwork Reduction Act Notice and	
City, state, and ZIP code			\$	\$	instructions for	
			3 Unrealized profit or (loss) on open contracts—12/31/99	9 Aggregate profit or (loss)	completing this form, see the 1999 Instructions for	
Account number (optional)	2nd TII	N Not.	\$	\$	Forms 1099, 1098, 5498, and W-2G.	

Form 1099-B

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

Do NOT Cut or Separate Forms on This Page

☐ CORRECTED (if checked)						
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange Transactions		
		1b CUSIP No.	Form 1099-B			
		2 Stocks, bonds, etc. Reported to IRS Gross proceeds Gross proceeds less commissions and option premi				
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax with	held Copy B		
		\$	\$	For Recipient		
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional)		5 Description	This is important tax information and is being furnished to the			
		Regulated Fu	Internal Revenue			
		6 Profit or (loss) realized in 1999	7 Unrealized profit or (loss open contracts—12/31/4	a negligence penalty or		
		\$	\$	other sanction may be imposed on you if this		
		8 Unrealized profit or (loss) on open contracts—12/31/99	9 Aggregate profit or (los	the IRS determines t		
		\$	\$	it has not been reported.		

Form **1099-B**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to you and to the Internal Revenue Service. This form is used to report these proceeds.

- **Box 1a.** Shows the trade date of the transaction. For aggregate reporting, no entry will be present.
- **Box 1b.** For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.
- **Box 2.** Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts. The broker must indicate whether gross proceeds or gross proceeds less commissions and option premiums were reported to the IRS. Report this amount on **Schedule D** (Form 1040), Capital Gains and Losses.
- **Box 3.** Shows the fair market value of any trade credits or scrip credited to your account for exchanges of property or services as well as cash received through a barter exchange. Report bartering income in the proper part of Form 1040. See **Pub. 525**, Taxable and Nontaxable Income, for information on how to report this income.
- **Box 4.** Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become

- subject to backup withholding at a 31% rate on certain payments. 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.** Shows a brief description of the item or service for which the proceeds or bartering income is being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description, and any amount subject to backup withholding, may be shown.
- **Box 6.** Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 1999.
- **Box 7.** Shows any year-end adjustment to the profit or (loss) shown in box 6 due to open contracts on December 31, 1998.
- **Box 8.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 1999. These are considered sold as of that date. This will become an adjustment reported in box 7 in 2000.
- **Box 9.** Boxes 6, 7, and 8 are used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this figure on your 1999 **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles.

		J CORRE	\cup	ED		_	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		18	a Date of sale	OMB No. 1545-0715	Proceeds Fron		
				1999	Broker and		
			11	b CUSIP No.		В	arter Exchange
					Form 1099-B		Transactions
		2	2 Stocks, bonds, etc. Reported Cross proceeds				
			\$		to inc	eeds less co	mmissions and option premium
PAYER'S Federal identification number	RECIPIENT'S identification	n number	3	Bartering	4 Federal income tax v	withheld	Copy C
			\$		\$		Copy C
RECIPIENT'S name		5	5 Description			For Payer	
							For Privacy Act and Paperwork Reduction
				Regulated Futures Contracts			Act Notice and
Street address (including apt. no.)		6	Profit or (loss) realized in	7 Unrealized profit or (ss) on instructions fo	
				1999	open contracts—12/	31/98	completing this form
City, state, and ZIP code		\$		\$		see the	
			8	Unrealized profit or (loss) on	9 Aggregate profit or	(loss)	for Forms 1099
Account number (optional)		2nd TIN Not	1	open contracts—12/31/99			1098, 5498, and
			\$		\$		W-2G

Form **1099-B**

Department of the Treasury - Internal Revenue Service

Payers, Please Note-

Specific information needed to complete this form and other forms in the 1099 series is given in the 1999 Instructions for Forms 1099, 1098, 5498, and W-2G. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.ustreas.gov.

Caution: Because the IRS processes paper forms by machines (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2000.

File Copy A of this form with the IRS by February 28, 2000. If you file electronically, the due date is March 31, 2000.

