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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP No.	1999 Form 1099-B	
PAYER'S Federal identification number		2 Stocks, bonds, etc.		Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums
		\$		
RECIPIENT'S identification number		3 Bartering	4 Federal income tax withheld	
RECIPIENT'S name		5 Description		
		Regulated Futures Contracts		
Street address (including apt. no.)		6 Profit or (loss) realized in 1999	7 Unrealized profit or (loss) on open contracts—12/31/98	
City, state, and ZIP code		\$	\$	
Account number (optional)		8 Unrealized profit or (loss) on open contracts—12/31/99	9 Aggregate profit or (loss)	
		2nd TIN Not. <input type="checkbox"/>	\$	

**Proceeds From
Broker and
Barter Exchange
Transactions**

**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.

For Privacy Act and
Paperwork Reduction
Act Notice and
instructions for
completing this
form, see the
**1999 Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form 1099-B

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

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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.

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.

