

SCOTTRADE INC  
PO BOX 31759  
ST. LOUIS, MO 63131-0759

Tax Information  
Account 72628598

Statement Date: 02/15/2014

2013

ANDREW SHARP  
212 THOMPSON SQ  
MOUNTAIN VIEW, CA 94043-4219

PAYER'S Federal ID No: 86-0381976

RECIPIENT'S ID No: XXX-XX-1490

**Dividends and Distributions**

2013 1099-DIV\*  
OMB No. 1545-0110

- 1a- Total ordinary dividends (includes line 1b) 200.70
- 1b- Qualified dividends 200.70
- 2a- Total capital gain distributions (includes lines 2b, 2c, 2d) 0.00
- 2b- Unrecaptured Section 1250 gain 0.00
- 2c- Section 1202 gain 0.00
- 2d- Collectibles (28%) gain 0.00
- 3- Nondividend distributions 0.00
- 4- **Federal income tax withheld** 0.00
- 5- Investment expenses 0.00
- 7- Foreign country or US possession: 6- Foreign tax paid: 0.00
- 8- Cash liquidation distributions 0.00
- 9- Noncash liquidation distributions 0.00
- 10- Exempt-interest dividends (includes line 11) 0.00
- 11- Specified private activity bond interest dividends (AMT) 0.00
- 12- State: 13- State ID number: 0.00
- 14- State tax withheld 0.00

**Regulated Futures Contracts**

2013 1099-B\*  
OMB No. 1545-0715

- 9- Profit (loss) realized in 2013-closed contracts 0.00
- 10- Unrealized profit (loss)-open contracts 12/31/2012 0.00
- 11- Unrealized profit (loss)-open contracts 12/31/2013 0.00
- 12- Aggregate profit (loss) on contracts 0.00

If applicable, summaries and details of proceeds from sale transactions appear in subsequent sections of this document.

\* 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.

**ORIGINAL ISSUE DISCOUNT SUMMARY**

Use bond-by-bond details from the 1099-OID pages to determine reportable amounts of Original Issue Discount income for your tax return(s). The informational totals shown below appear for reference only.

Original issue discount for 2013	0.00
Other periodic interest	0.00
Early withdrawal penalty	0.00
Federal income tax withheld	0.00
Foreign country or US possession:	
Foreign tax paid:	0.00

**Interest Income**

2013 1099-INT\*  
OMB No. 1545-0112

- 1- Interest income (not included in line 3) 0.03
- 2- Early withdrawal penalty 0.00
- 3- Interest on US Savings Bonds & Treasury obligations 0.00
- 4- **Federal income tax withheld** 0.00
- 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- Tax-exempt bond CUSIP number (see instructions) 0.00
- 11- State: 12- State ID number: 0.00
- 13- State tax withheld 0.00

Lines 8 & 9 include tax-exempt interest and original issue discount.

**Miscellaneous Income**

2013 1099-MISC\*  
OMB No. 1545-0115

- 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
- 12- Foreign country or US possession: 11- Foreign tax paid: 0.00
- 16- State tax withheld 0.00
- 17- State: Payer's state ID number: 0.00
- 18- State income 0.00

Original issue discount on US Treasury obligations	0.00
Investment expenses	0.00
State: State ID number:	
State tax withheld	0.00

Changes to dividend tax classifications processed after your original tax form is issued for 2013 may require an amended form 1099.

Supplemental Information

**SUMMARY OF PROCEEDS, GAINS & LOSSES AND TAX WITHHELD**

Refer to the 1099-B and PROCEEDS NOT REPORTED to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term*	Category	Detail Schedule	Gross Proceeds #	Cost Basis*	Wash Sale Loss Disallowed	Net Gain/Loss
Short	A (basis reported to the IRS)	Form 1099-B	26,299.92	14,635.26	0.00	11,664.66
Short	B (basis not reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Short-term			26,299.92	14,635.26	0.00	11,664.66
Long	D (basis reported to the IRS)	Form 1099-B	4,374.85	2,888.23	0.00	1,486.62
Long	E (basis not reported to the IRS)	Form 1099-B	2,125.87	1,362.45	0.00	763.42
Long	F (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Long-term			6,500.72	4,250.68	0.00	2,250.04
Undetermined	B or E (basis not reported to the IRS)	Form 1099-B	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	Proceeds not reported to IRS	0.00	0.00	0.00	0.00
Total Undetermined-term			0.00	0.00	0.00	0.00
<b>Withholding from Proceeds</b>						
Federal income tax withheld				0.00		
State tax withheld				0.00		
<b>Total Categories A, B, D, E</b>			<b>32,800.64</b>	<b>18,885.94</b>	<b>0.00</b>	<b>13,914.70</b>
<b>Total Category C, F</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand total</b>			<b>32,800.64</b>	<b>18,885.94</b>	<b>0.00</b>	<b>13,914.70</b>

**SUMMARY OF NON REPORTED INCOME, FEES, EXPENSES AND EXPENDITURES**

The items in this section are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).

**Interest Payments and Other Adjustments**

Taxable accrued interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid AMT	0.00
Taxable accrued interest paid on OID bonds	0.00
Non qualified interest	0.00
Taxable non qualified interest paid	0.00
Projected interest shortfall on contingent payment debt	0.00

**Other Receipts**

Partnership distributions	0.00
Foreign tax paid - partnership distributions	0.00
Return of principal distributions	0.00
Deferred income payment	0.00

**Expenses**

Margin interest	6.30
Dividends paid - short position	0.00
Interest paid - short position	0.00
Non reportable distribution expense	0.00
Other expenses	0.00
Severance tax	0.00

**Fees and Payments Received**

Deemed premium	0.00
Organizational expense	0.00
Income accrual - UIT	0.00
Miscellaneous fees	0.00
Basis adjustments	0.00
Tax-exempt investment expense	0.00
Foreign tax withholding paid in excess of treaty rate	0.00

**Options Transactions**

Sales	0.00
Short sales	0.00
Purchases	0.00
Purchases to close	0.00

\* Amounts of undetermined-term must be reviewed to establish the correct acquisition date and whether the gains/losses are short-term or long-term.

# Less commissions.

+ Cost basis totals include only amounts that were available to us.

Proceeds from Broker and Barter Exchange Transactions

2013 1099-B\*

Ic - SHORT-TERM TRANSACTIONS 6 - COVERED tax lot for which cost basis is reported to the IRS\*\*

Report on Form 8949, Part I, with Box A checked

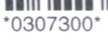
These columns are not reported to the IRS

8 - Description / CUSIP / 1d - Symbol	1e - Quantity	2a - Proceeds of # stocks, bonds, etc.	1b - Date of acquisition	3 - Cost or other basis	5 - Wash sale loss disallowed	Gain or loss(-)	Additional information
2 tax lots for 04/03/13. Total proceeds (and cost when required) reported to the IRS.							
FORD MTR CO / CUSIP: 345370860 / Symbol: F	32.000	403.09	06/29/12	313.56	0.00	89.53	Sale
	270.000	3,401.09	09/18/12	2,794.38	0.00	606.71	Sale
	302.000	3,804.18	VARIOUS	3,107.94	0.00	696.24	Total of 2 lots
GOOGLE INC / CUSIP: 38259P508 / Symbol: GOOG	1.000	878.98	11/19/12	673.91	0.00	205.07	Sale
GRAMERCY PPTY TR INC REIT / CUSIP: 38489R100 / Symbol: GPT	40.000	186.58	01/29/13	152.60	0.00	33.98	Sale
SPDR DOW JONES INDL AVRG ETFUT SER 1 UT SER / CUSIP: 78467X109 / Symbol: DIA	4.000	584.26	05/14/12	512.21	0.00	72.05	Sale
TESLA MTRS INC*ADDL 20% MARG MAINT REQT* / CUSIP: 88160R101 / Symbol: TSLA	10.000	689.31	04/03/13	408.24	0.00	281.07	Sale
	30.000	2,732.83	04/03/13	1,224.71	0.00	1,508.12	Sale
	10.000	1,012.28	04/03/13	408.23	0.00	604.05	Sale
	10.000	1,037.38	04/03/13	408.24	0.00	629.14	Sale
	10.000	1,085.58	04/03/13	408.23	0.00	677.35	Sale
	15.000	1,804.06	04/03/13	612.35	0.00	1,191.71	Sale
	10.000	1,599.97	04/03/13	408.24	0.00	1,191.73	Sale
Security total:		9,961.41		3,878.24	0.00	6,083.17	
YAHOO INC / CUSIP: 984332106 / Symbol: YHOO	60.000	1,476.16	09/18/12	946.55	0.00	529.61	Sale
	115.000	3,050.95	09/18/12	1,814.23	0.00	1,236.72	Sale
	38.000	1,000.36	09/18/12	599.48	0.00	400.88	Sale
	37.000	1,003.12	09/18/12	583.71	0.00	419.41	Sale
	50.000	1,451.47	09/18/12	788.80	0.00	662.67	Sale
	10.000	267.10	09/18/12	157.76	0.00	109.34	Sale
	90.000	2,635.35	09/18/12	1,419.83	0.00	1,215.52	Sale
Security total:		10,884.51		6,310.36	0.00	4,574.15	
<b>Totals:</b>		<b>26,299.92</b>		<b>14,635.26</b>	<b>0.00</b>	<b>11,664.66</b>	

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\*\*For NONCOVERED tax lots, values for "Date of acquisition," "Cost or other basis" and "Wash sale loss disallowed" are provided for your reference and are NOT reported to the IRS.

# Less commissions.



Proceeds from Broker and Barter Exchange Transactions

(continued)

OMB No. 1545-0715

2013 1099-B\*

**1c - LONG-TERM TRANSACTIONS 6 - COVERED tax lot for which cost basis is reported to the IRS\*\***

Report on Form 8949, Part II, with Box D checked

8 - Description / CUSIP / 1d - Symbol	1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of stocks, bonds, etc.	1b - Date of acquisition	3 - Cost or other basis	5 - Wash sale loss disallowed	Gain or loss(-)	Additional information
These columns are not reported to the IRS								
SPDR DOW JONES INDL AVRG ETFUT SER 1 UT SER / CUSIP: 7846TX109 / Symbol: DIA	07/29/13	8.000	1,232.98	05/14/12	1,024.43	0.00	208.55	Sale
These columns are not reported to the IRS								
TESLA MTRS INC*ADDL 20% MARG MAINT REQT* / CUSIP: 88160R101 / Symbol: TSLA	03/25/13	75.000	2,797.21	01/20/11	1,747.31	0.00	1,049.90	Sale
05/09/13		5.000	344.66	01/20/11	116.49	0.00	228.17	Sale
		Security total:	3,141.87		1,863.80	0.00	1,278.07	
		Totals:	4,374.85		2,888.23	0.00	1,486.62	

**LONG-TERM TRANSACTIONS 6 - NONCOVERED tax lot for which cost basis is NOT reported to the IRS\*\***

Report on Form 8949, Part II, with Box E checked

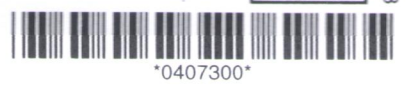
8 - Description / CUSIP / 1d - Symbol	1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of stocks, bonds, etc.	Date of acquisition	Cost or other basis	Wash sale loss disallowed	Gain or loss(-)	Additional information
These columns are not reported to the IRS								
TESLA MTRS INC*ADDL 20% MARG MAINT REQT* / CUSIP: 88160R101 / Symbol: TSLA								
2 tax lots for 03/25/13. Total proceeds (and cost when required) reported to the IRS.								
		25.000	932.40	09/23/10	504.25	0.00	428.15	Sale
		32.000	1,193.47	12/28/10	858.20	0.00	335.27	Sale
03/25/13		57.000	2,125.87	VARIOUS	1,362.45	0.00	763.42	Total of 2 lots
		Totals:	2,125.87		1,362.45	0.00	763.42	

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 \*\*For NONCOVERED tax lots, values for "Date of acquisition," "Cost or other basis" and "Wash sale loss disallowed" are provided for your reference and are NOT reported to the IRS.  
 # Less commissions.

2013

Detail for Dividends and Distributions

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Country	Notes
FORD MTR CO	345370860 F		03/01/13	68.20	Qualified dividend		
			06/03/13	38.00	Qualified dividend		
			09/03/13	38.00	Qualified dividend		
			12/02/13	38.20	Qualified dividend		
Dividends and Distributions:				182.40			
SPDR DOW JONES INDL AVRG ETF	78467X109 DIA		02/11/13	1.74	Qualified dividend		03
UT SER 1 UT SER			03/11/13	4.29	Qualified dividend		03
			04/15/13	3.63	Qualified dividend		03
			05/13/13	1.13	Qualified dividend		03
			06/17/13	3.43	Qualified dividend		03
			07/15/13	2.43	Qualified dividend		03
			08/12/13	1.65	Qualified dividend		03
Dividends and Distributions:				18.30			
<b>Total Dividends and Distributions:</b>				<b>200.70</b>			



\*0407300\*

2013

Detail for Interest Income

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Country	Notes
FDIC INSD DEP INT		05/31/13	0.01	Credit interest		
FDIC INSD DEP INT		06/30/13	0.02	Credit interest		
Interest Income:			0.03			
Total Interest Income:			0.03			

Expenses

2013

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
MGN INT 2 DAYS @ 7.34%		07/31/13	-0.39	Margin interest paid	
MGN INT 3 DAYS @ 7.34%		09/31/13	-3.04	Margin interest paid	
MGN INT 3 DAYS @ 7.34%		10/31/13	-0.42	Margin interest paid	
MGN INT 4 DAYS @ 7.34%		04/30/13	-0.32	Margin interest paid	
MGN INT 4 DAYS @ 7.34%		05/31/13	-1.45	Margin interest paid	
MGN INT 5 DAYS @ 7.34%		08/31/13	-0.68	Margin interest paid	
<b>Security Total:</b>			<b>-6.30</b>		
<b>Total Expenses:</b>			<b>-6.30</b>		



03 Transaction has been adjusted for income reallocations.



**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), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**Account number**

May show an account or other unique number the payer assigned to distinguish your account.

**Nominees**

If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Forms 1099-DIV, 1099-B, 1099-INT and/or 1099-OID, as appropriate with the IRS for each of the other owners to show their share of the income, and you must furnish the appropriate Form 1099 to each owner. File Copy A of 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 the new Form 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Form 1096 list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other. See the 2013 General Instructions for Certain Information Returns.

**Form 1099-OID.** If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

**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 (Form 1040 or 1040A), if required.

**Line 1b.** Shows the portion of the amount on line 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 of 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 lines 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 a 50% exclusion and certain empowerment zone business stock that may be subject to a 60% 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, Investment Income and Expenses.

**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 on 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**

**Line 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown on line 3. May also show the total amount of the credits from clean renewable energy bonds, qualified forestry conservation 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 2013 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912, Credit to Holders of Tax Credit Bonds.

**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 on line 1.

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

**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.

**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.

**Line 10.** Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid to you during the calendar year and reported on line 8. If blank, no CUSIP number was issued for the bond(s).

**Lines 11-13.** State tax withheld reporting lines.

**1099-OID Instructions for Recipient**

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 is taxable as interest over the life of the obligation. If you are the holder of an OID obligation, generally you 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-protected securities. See Pub. 550, Investment Income and Expenses, for more information.

**Line 1.** Shows the OID on the obligation for the part of the year you owned it. Report the amount on line 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.

**Line 2.** Shows other interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount on both lines 2 and 8, the amount on line 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes.

**Line 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 Form 1040 to see where to take the deduction.

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

**Line 5.** Shows the 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 6.** Shows the country or U.S. possession to which the foreign tax was paid.

**Line 7.** Shows the identification number (CUSIP number) or description of the obligation (may include the stock exchange, issuer, coupon rate, and year of maturity).

**Line 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 tax return, and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not

included on line 1.

**Line 9.** 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 2.

**Lines 10-12.** State income tax withheld reporting.

### 1099-B Instructions for Recipient

Brokers and barter exchanges must report proceeds from 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 column 8.

**CUSIP Number.** For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number of the item reported.

**Column 1a.** 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 on line 9 through 12, no entry will be present.

**Column 1b.** This column may be blank if line 6 states noncovered 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 2a.** Shows the aggregate cash proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward 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 are shown in parentheses. This column does not include proceeds from regulated futures contracts. The broker must indicate whether the sales price or the sales price less commissions (including transfer taxes) and option premiums was reported to the IRS. Report this amount on Form 8949 or on Schedule D (whichever is applicable) as explained in the instructions for Schedule D.

**Line 2b.** 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 on line 2a. Do not report this loss on Form 8949 or Schedule D. The broker should advise you of any losses on a separate statement.

**Column 3.** Shows the cost or other basis of securities sold. If line 6 states noncovered, column 3 may be blank. See the Form 8949 instructions, Schedule D instructions, or Pub. 550 for details.

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

**Line 5.** Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see the Schedule D (Form 1040) instructions and Pub. 550.

**Line 6.** If noncovered, the securities sold were noncovered securities and columns 1b, 3, and lines 1c and 5 may be blank. Generally a noncovered security means: a security other than stock; stock purchased before 2011; stock in most mutual funds and other regulated investment companies purchased before 2012; and stock purchased in or transferred to a dividend reinvestment plan before 2012.

**Line 8.** Shows a brief description of the item or service for which the proceeds is being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description must be shown. For a corporation that had a reportable change in control or capital structure, this may show the class of stock as C (common), P (preferred), or O (other).

### Regulated Futures Contracts (Lines 9 Through 12):

**Line 9.** Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2013.

**Line 10.** Shows any year-end adjustment to the profit or (loss) shown on line 9 due to open contracts on December 31, 2012.

**Line 11.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2013. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts-12/31/2013 in 2014.

**Line 12.** Lines 9, 10 and 11 are all used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this amount on your 2013 Form 6781.

**Lines 13-15.** Shows state income tax withheld.