



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

### **Questions regarding your tax form?**

Please call your local branch office:  
(650) 473-0126

### **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, 2015:** 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, 2015. If you have questions regarding your tax form, please call your local branch office at the number listed above.

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.** Please visit the Tax Guide section of the Scottrade Knowledge Center for an updated version of the insert.

**Go Green!** Receive tax statements and other account documents online - log into your account and go to the My Accounts tab, click My Information and Preferences from the left navigation, then select Account Preferences.

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<b>SCOTTRADE INC</b> PO BOX 31759 ST. LOUIS, MO 63131-0759  PAYER'S Federal ID No: 86-0381976	<b>Tax Information</b> <b>Account 72628598</b>	<b>Statement Date: 01/31/2015</b>	<b>2014</b>
	ANDREW SHARP 212 THOMPSON SQ MOUNTAIN VIEW, CA 94043-4219  RECIPIENT'S ID No: XXX-XX-1490		

### Summary Information

<b>DIVIDENDS AND DISTRIBUTIONS</b> <b>2014 1099-DIV*</b> OMB No. 1545-0110 1a- Total ordinary dividends (includes line 1b)      194.26 1b- Qualified dividends      194.26 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 <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- 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	<b>MISCELLANEOUS INCOME</b> <b>2014 1099-MISC*</b> OMB No. 1545-0115 2- Royalties      0.00 3- Other income      0.00 <b>4- Federal income tax withheld</b> <b>0.00</b> 8- Substitute payments in lieu of dividends or interest      0.00  <b>REGULATED FUTURES CONTRACTS 2014 1099-B*</b> OMB No. 1545-0715 8- Profit or (loss) realized in 2014 on closed contracts      0.00 9- Unrealized profit or (loss) on open contracts-12/31/2013      0.00 10- Unrealized profit or (loss) on open contracts-12/31/2014      0.00 11- Aggregate profit or (loss) on contracts      0.00  <i>If applicable, summaries and details of proceeds from sale transactions appear in subsequent sections of this document.</i>
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\* 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.

### SALES TRANSACTIONS

#### Proceeds, gains, losses and adjustments

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	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Short-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Long	D (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Undetermined	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### Withholding from Proceeds

Federal income tax withheld	0.00
State tax withheld	0.00

Changes to dividend tax classifications processed after your original tax form is issued for 2014 may require an amended tax form.

SCOTTRADE INC

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## Summary Information

2014

(continued)

**INTEREST INCOME****2014 1099-INT\***

OMB No. 1545-0112

1- Interest income (not included in line 3)	0.00
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:
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 (total for covered lots, categorized below)	0.00
Non Treasury obligations	0.00
Treasury obligations	0.00
Tax-exempt obligations	0.00
Tax-exempt private activity obligations (AMT)	0.00
12- Tax-exempt bond CUSIP number (see instructions)	

The following amounts of tax-exempt original issue discount are not reported to the IRS.

Tax-exempt original issue discount (includes the line below)	0.00
Tax-exempt original issue discount private activity bonds (AMT)	0.00

**ORIGINAL ISSUE DISCOUNT INCOME 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 amounts shown in this section are presented for your reference when preparing your tax return(s).

Original issue discount for 2014	0.00
Other periodic interest	0.00
Early withdrawal penalty	0.00
Federal income tax withheld	0.00
Market discount (covered lots)	0.00
Acquisition premium (total for covered lots, categorized below)	0.00
Non Treasury obligations	0.00
Treasury obligations	0.00
Original issue discount on Treasury obligations	0.00
Investment expenses	0.00

**STATE TAX WITHHELD**

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your tax return(s). The amounts shown in this section are presented 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

**ADJUSTMENTS TO INTEREST AND ORIGINAL ISSUE DISCOUNT**

The amounts in this section 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
Acquisition premium- Non Treasury obligations (noncovered lots)	0.00
Acquisition premium- Treasury obligations (noncovered lots)	0.00
Acquisition premium- Tax-exempt obligations (all lots)	0.00
Acquisition premium- Tax-exempt obligations (AMT, all lots)	0.00
Market discount (noncovered lots)	0.00

**NON REPORTED INCOME, 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 tax return(s).

Other receipts- Partnership distributions	0.00
Other receipts- Foreign tax paid on partnership distributions	0.00
Other receipts- Return of principal distributions	0.00
Other receipts- Deferred income payment	0.00
Expenses- Margin interest	0.00
Expenses- Dividends paid on short position	0.00
Expenses- Interest paid on short position	0.00
Expenses- Non reportable distribution expense	0.00
Expenses- Other expenses	0.00
Expenses- Severance tax	0.00
Fees and payments received- Deemed premium	0.00
Fees and payments received- Organizational expense	0.00
Fees and payments received- Income accrual- UIT	0.00
Fees and payments received- Miscellaneous fees	0.00
Fees and payments received- Basis adjustments	0.00
Fees and payments received- Tax-exempt investment expense	0.00
Fees and payments received- Foreign tax in excess of treaty	0.00
Income and adjustments- Foreign currency gain/loss	0.00

\* 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.

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## Detail for Dividends and Distributions

2014

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
FORD MTR CO	345370860	F	03/03/14	48.00	Qualified dividend	
			06/02/14	48.38	Qualified dividend	
			09/02/14	48.75	Qualified dividend	
			12/01/14	49.13	Qualified dividend	
			Dividends and Distributions:	194.26		
			<b>Total Dividends and Distributions:</b>	<b>194.26</b>		

2014

**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 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 spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2014 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 (1040A or 1040), 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 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 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, 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 on line 10. See the Instructions for Form 6251.

**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 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, your payer may 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 for the year or (2) a gross amount for both the interest paid to you and the premium amortization for the year. If you did not notify your payer that you did not want to amortize the premium on a 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 on 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 2014 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. See the instructions above for a 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 US 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. See the instructions above for a covered security acquired at a premium.

**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 US 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 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 covered security acquired at a premium.

**Line 10.** For a 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, shows the market discount that accrued on the debt instrument during the year while held by you. Report this amount on your income tax return as directed in the instructions for Form 1040 or 1040A.

**Line 11.** For a covered security, shows the amount of premium amortization for the year, 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). If an amount is not reported on this line for a covered security acquired at a premium, the payer has reported a net amount of interest on lines 1, 3, 8, or 9, whichever is applicable. If the amount on this line is greater than the amount of interest paid on the covered security, please see Regulations section 1.171-2(a)(4).

**Line 12.** 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).

**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. 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 covered security acquired with acquisition premium, your payer may report either (1) a net amount of OID that reflects the offset of OID by the amount of acquisition premium amortization for the year or (2) a gross amount for both the OID and the acquisition premium amortization for the year. For a noncovered security acquired with acquisition premium, your payer is only required to report the gross amount of OID.

**Column 1.** Shows the OID on the obligation for the part of the year you owned it. Report the amount in column 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

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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. See the instructions above for a covered security acquired with acquisition premium.

**Column 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.

**Column 5.** For a 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, shows the market discount that accrued on the debt instrument during the year while held by you. Report this amount on your income tax return as directed in the instructions for Form 1040 or 1040A.

**Column 6.** For a covered security, shows the amount of acquisition premium amortization for the year that reduces the amount of OID that is included as interest on your income tax return. If an amount is reported in this column, see the instructions for Form 1040 (Schedule B). If an amount is not reported in this column for a covered security acquired with acquisition premium, the payer has reported a net amount of OID that reflects the offset of OID that is included in income. See the instructions above for a covered security acquired with acquisition premium.

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

**Column 8.** Shows OID on a US 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 in column 1. See the instructions above for a covered security acquired with acquisition premium.

**Column 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 in column 2.

### 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 column 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 column may show the class of stock as C (common), P (preferred), or O (other).

**Column 1b.** This column may be blank if line 5 is 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 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 on lines 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 as negative proceeds. 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 non-compensatory 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 compensatory 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 line 5 is Noncovered, Column 1e may be blank. See the Instructions for Form 8949, Instructions for Schedule D, or Pub. 550 for details.

**Column 1f.** Shows W for wash sale, C for collectibles, or D for market discount.

**Column 1g.** Shows the amount of nondeductible loss in a wash sale transaction or the amount of accrued market discount. For details on wash sales and market discount, see Schedule D (Form 1040) instructions and Pub. 550.

**Line 3.** If "Basis is reported to the IRS" the amount in column 1e has been reported to the IRS and line 2 indicates either Short or Long-term. If NO adjustment is required, see instructions for your Schedule D as you may be able to report your transaction directly on Schedule D.

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

**Line 5.** If the securities sold were Noncovered, columns 1b and 1e may be blank and line 2 may be Undetermined. 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.

### Regulated Futures Contracts, Foreign Currency Contracts, and Section 1256 Option Contracts (Lines 8 Through 11):

**Line 8.** Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2014.

**Line 9.** Shows any year-end adjustment to the profit or (loss) shown on line 8 due to open contracts on December 31, 2013.

**Line 10.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2014. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts 12/31/2014 in 2015.

**Line 11.** Lines 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 2014 Form 6781.

**Columns 14-15 and Line 16.** Shows state(s)/local income tax information.

### 1099-MISC Instructions for Recipient

**Line 2.** Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the line 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Line 3.** Generally, report this amount on the Other income line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

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

**Line 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the Other income line of Form 1040 (or Form 1040NR).

### Backup Withholding

**Line/Column 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, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

### State Tax Withholding

Any state tax withheld on income reported on Forms 1099-DIV, 1099-INT, 1099-OID and/or 1099-MISC is shown in a dedicated section of Summary Information with additional detail on a separate State Tax Withholding page(s).

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