

Attention:

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To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715		2013 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b Date of acquisition				
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>	1d Stock or other symbol			
PAYER'S federal identification number	RECIPIENT'S identification number	2a Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums	2b Check if loss not allowed based on amount in box 2a <input type="checkbox"/>		
		\$				
RECIPIENT'S name		3 Cost or other basis	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.		
		\$	\$			
Street address (including apt. no.)		5 Wash sale loss disallowed	6 Check if:			
		\$	a <input type="checkbox"/> Noncovered security b <input type="checkbox"/> Basis reported to IRS			
City, state, and ZIP code		7 Bartering				
		\$				
Account number (see instructions)		8 Description				
2nd TIN not. <input type="checkbox"/>		9 Profit or (loss) realized in 2013 on closed contracts	10 Unrealized profit or (loss) on open contracts—12/31/2012	13 State		
		\$	\$	14 State identification no.		
CUSIP number		11 Unrealized profit or (loss) on open contracts—12/31/2013	12 Aggregate profit or (loss) on contracts	15 State tax withheld		
		\$	\$	\$		

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

**Proceeds From
Broker and
Barter Exchange
Transactions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715		<div style="font-size: 2em; font-weight: bold;">2013</div> <div style="font-weight: bold;">Form 1099-B</div>
		1b Date of acquisition			
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>	1d Stock or other symbol		
PAYER'S federal identification number	RECIPIENT'S identification number	2a Stocks, bonds, etc.	Reported to IRS <input type="checkbox"/>	<input type="checkbox"/> Sales price <input type="checkbox"/> Sales price less commissions and option premiums	2b If box checked, loss based on amount in 2a is not allowed <input type="checkbox"/>
		\$			
RECIPIENT'S name		3 Cost or other basis	4 Federal income tax withheld		Copy B For Recipient 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.
		\$	\$		
Street address (including apt. no.)		5 Wash sale loss disallowed	6 Checked if:		
		\$	a <input type="checkbox"/> Noncovered security b <input type="checkbox"/> Basis reported to IRS		
City, state, and ZIP code		7 Bartering	\$		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>	9 Profit or (loss) realized in 2013 on closed contracts	10 Unrealized profit or (loss) on open contracts—12/31/2012	13 State
			\$	\$	14 State identification no.
CUSIP number			11 Unrealized profit or (loss) on open contracts—12/31/2013	12 Aggregate profit or (loss) on contracts	15 State tax withheld
			\$	\$	\$

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 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 box 8.

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.

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.

Box 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 in boxes 9 through 12, no entry will be present.

Box 1b. This box may be blank if box 6a 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 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 box 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.

Box 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 in box 2a. Do not report this loss on Form 8949 or Schedule D. The broker should advise you of any losses on a separate statement.

Box 3. Shows the cost or other basis of securities sold. If box 6a is checked, box 3 may be blank. See the Form 8949 instructions, Schedule D instructions, or Pub. 550 for details.

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. 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.

Box 6a. If checked, the securities sold were noncovered securities and boxes 1b, 1c, 3, 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.

Box 6b. If checked, the basis in box 3 has been reported to the IRS. If box 6b is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D.

Box 7. 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.

Box 8. 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 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).

Regulated Futures Contracts (Boxes 9 Through 12):

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

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

Box 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.

Box 12. Boxes 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.

Boxes 13-15. Shows state income tax withheld.

VOID CORRECTED

**Proceeds From
Broker and
Barter Exchange
Transactions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange		OMB No. 1545-0715	
		1b Date of acquisition		<div style="font-size: 2em; font-weight: bold; text-align: center;">2013</div> Form 1099-B	
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>			
		1d Stock or other symbol		1e Quantity sold	
PAYER'S federal identification number		RECIPIENT'S identification number		2a Stocks, bonds, etc. Reported to IRS <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums	
		\$		2b Check if loss not allowed based on amount in box 2a <input type="checkbox"/>	
RECIPIENT'S name		3 Cost or other basis		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Wash sale loss disallowed		6 Check if:	
		\$		a <input type="checkbox"/> Noncovered security b <input type="checkbox"/> Basis reported to IRS	
City, state, and ZIP code		7 Bartering			
		\$			
Account number (see instructions)		2nd TIN not.		8 Description	
		<input type="checkbox"/>			
CUSIP number		9 Profit or (loss) realized in 2013 on closed contracts		10 Unrealized profit or (loss) on open contracts—12/31/2012	
		\$		\$	
		11 Unrealized profit or (loss) on open contracts—12/31/2013		12 Aggregate profit or (loss) on contracts	
		\$		\$	
				13 State	
				14 State identification no.	
				15 State tax withheld	
				\$	

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2013 General Instructions for Certain Information Returns.**

Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-B are the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Form 1099-B. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by February 18, 2014.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. The IRS does not provide a fill-in form option.

Foreign recipient. If the recipient of the proceeds is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Need help? If you have questions about reporting on Form 1099-B, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.