

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

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 or town, state or province, country, ZIP or foreign postal code, and telephone no.			Applicable check box on Form 8949	OMB No. 1545-0715	<b>2014</b> Form <b>1099-B</b>	<b>Proceeds From Broker and Barter Exchange Transactions</b>
1a Description of property (Example 100 sh. XYZ Co.)						
PAYER'S federal identification number		RECIPIENT'S identification number	1b Date acquired	1c Date sold or disposed		
RECIPIENT'S name		1d Proceeds \$		1e Cost or other basis \$		
Street address (including apt. no.)		1f Code, if any		1g Adjustments \$		
City or town, state or province, country, and ZIP or foreign postal code		2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		3 Check if basis reported to IRS <input type="checkbox"/>		
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>	4 Federal income tax withheld \$		5 Check if noncovered security <input type="checkbox"/>	
CUSIP number		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 Check if loss is not allowed based on amount in 1d <input type="checkbox"/>		
14 State name		15 State identification no.	8 Profit or (loss) realized in 2014 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2013 \$	
16 State tax withheld \$		10 Unrealized profit or (loss) on open contracts—12/31/2014 \$		11 Aggregate profit or (loss) on contracts		
-----		12		13 Bartering \$		

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

For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable check box on Form 8949	OMB No. 1545-0715	<b>2014</b> Form <b>1099-B</b>	<b>Proceeds From          Broker and          Barter Exchange          Transactions</b>
		1a Description of property (Example 100 sh. XYZ Co.)			
PAYER'S federal identification number		RECIPIENT'S identification number	1d Proceeds \$	1e Cost or other basis \$	<b>Copy 1          For State Tax          Department</b>
			1f Code, if any	1g Adjustments \$	
RECIPIENT'S name		2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		3 If checked, basis reported to IRS <input type="checkbox"/>	
Street address (including apt. no.)		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
Account number (see instructions)		8 Profit or (loss) realized in 2014 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2013 \$	
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14 State name	15 State identification no	16 State tax withheld \$		12 \$	
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable check box on Form 8949	OMB No. 1545-0715	<b>2014</b> Form <b>1099-B</b>	<b>Proceeds From          Broker and          Barter Exchange          Transactions</b>
		1a Description of property (Example 100 sh. XYZ Co.)			
PAYER'S federal identification number		RECIPIENT'S identification number	1d Proceeds \$	1e Cost or other basis \$	<b>Copy B          For Recipient</b>  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.
			1f Code, if any	1g Adjustments \$	
RECIPIENT'S name		2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		3 If checked, basis reported to IRS <input type="checkbox"/>	
Street address (including apt. no.)		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
Account number (see instructions)		8 Profit or (loss) realized in 2014 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2013 \$	
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14 State name	15 State identification no	16 State tax withheld \$		12 <del>\$</del>	
-----				13 Bartering \$	

Form **1099-B**

[www.irs.gov/form1099b](http://www.irs.gov/form1099b)

Department of the Treasury - Internal Revenue Service

## 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 box 1a.

**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.** 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.

**Box 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 box may show the class of stock as C (common), P (preferred), or O (other).

**Box 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 in boxes 8 through 11, no entry will be present.

**Box 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 in parentheses. This box 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.

**Box 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 non-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 box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, Instructions for Schedule D, or Pub. 550 for details.

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

**Box 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.

**Box 3.** If checked, the basis in box 1e has been reported to the IRS and one of the check boxes in box 2 must be checked. If box 3 is checked on Form(s) 1099-B and NO adjustment is required, see instructions for your Schedule D as you may be able to report your transaction directly on Schedule D.

**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.** If checked, the securities sold were noncovered securities and boxes 1b, 1e, and 2 may be blank. 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.

*(Instructions continued on the back of Copy 2.)*

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable check box on Form 8949	OMB No. 1545-0715	<b>2014</b> Form <b>1099-B</b>	<b>Proceeds From          Broker and          Barter Exchange          Transactions</b>
		1a Description of property (Example 100 sh. XYZ Co.)			
		1b Date acquired	1c Date sold or disposed		
PAYER'S federal identification number	RECIPIENT'S identification number	1d Proceeds \$	1e Cost or other basis \$		
		1f Code, if any	1g Adjustments \$		
RECIPIENT'S name		2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>	3 If checked, basis reported to IRS <input type="checkbox"/>		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
Account number (see instructions)		8 Profit or (loss) realized in 2014 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2013 \$		
CUSIP number		10 Unrealized profit or (loss) on open contracts—12/31/2014 \$	11 Aggregate profit or (loss) on contracts \$		
14 State name	15 State identification no	16 State tax withheld \$			
-----		12	13 Bartering \$		

**Copy 2**  
**To be filed with  
 recipient's state  
 income tax return,  
 when required.**

## Instructions for Recipient (Continued)

**Box 6.** If the exercise of a non-compensatory option resulted in a sale of a security, indicates whether the amount in box 1d was adjusted for premium.

**Box 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 box 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 (Boxes 8 Through 11):**

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

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

**Box 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.

**Box 11.** Boxes 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.

**Box 13.** 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.

**Boxes 14-16.** Shows state(s)/local income tax information.

**Future developments.** For the latest information about any developments related to Form 1099-B and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099b](http://www.irs.gov/form1099b).

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		1a Description of property (Example 100 sh. XYZ Co.)			
PAYER'S federal identification number		RECIPIENT'S identification number	1d Proceeds \$	1e Cost or other basis \$	<b>Copy C          For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2014 General          Instructions for          Certain          Information          Returns.</b>
RECIPIENT'S name		2 Type of gain or loss: Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>	1f Code, if any	1g Adjustments \$	
Street address (including apt. no.)		3 Check if basis reported to IRS <input type="checkbox"/>	4 Federal income tax withheld \$	5 Check if noncovered security <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 Check if loss is not allowed based on amount in 1d <input type="checkbox"/>		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	8 Profit or (loss) realized in 2014 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2013 \$		
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14 State name	15 State identification no	16 State tax withheld \$	12	13 Bartering \$	
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Form **1099-B**

[www.irs.gov/form1099b](http://www.irs.gov/form1099b)

Department of the Treasury - Internal Revenue Service



## Instructions for Payer

To complete Form 1099-B, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1099-B.

To order these instructions and additional forms, go to [www.irs.gov/form1099b](http://www.irs.gov/form1099b) 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 17, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. 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).