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 with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of $50 per information return may be imposed for filing forms that cannot be scanned.

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.

7979 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
		1b CUSIP no.	2009 Form 1099-B	
		2 Stocks, bonds, etc. $	Reported to IRS ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering $	4 Federal income tax withheld $	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	**File with Form 1096.**
Street address (including apt. no.)		7 Description		For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
City, state, and ZIP code		8 Profit or (loss) realized in 2009 $	9 Unrealized profit or (loss) on open contracts—12/31/2008 $	
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts–12/31/2009 $	11 Aggregate profit or (loss) $	
Account number (see instructions)	2nd TIN not. ☐	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 . . . . ☐		

Form **1099-B** Cat. No. 14411V Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
		1b CUSIP no.	2009 Form **1099-B**	
		2 Stocks, bonds, etc. $	Reported to IRS ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering $	4 Federal income tax withheld $	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	**Copy B For Recipient**
Street address (including apt. no.)		7 Description		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.
City, state, and ZIP code		8 Profit or (loss) realized in 2009 $	9 Unrealized profit or (loss) on open contracts—12/31/2008 $	
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts–12/31/2009 $	11 Aggregate profit or (loss) $	
Account number (see instructions)		12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . ☐		

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 change in control or a substantial change in 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 the box below your name and address on Form 1099-B.

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

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 aggregate 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. Losses on forward contracts and changes in control or substantial change in capital structure 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. However, if box 12 is checked, you cannot take a loss on your tax return based on gross proceeds from an acquisition of control or substantial change in capital structure reported in box 2. Do not report this loss on Schedule D (Form 1040). The broker should advise you of any losses on a separate statement.

Box 3. Shows the cash you received, the fair market value of any property or services you received, and/or the fair market value of any trade credits or scrip credited to your account by a barter exchange. See Pub. 525, Taxable and Nontaxable Income, for information on how to report this income.

Box 4. Shows backup withholding. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number 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.

Box 5. Shows the number of shares of the corporation's stock that you held which were exchanged in the change in control or substantial change in capital structure.

Box 6. Shows the class or classes of the corporation's stock that were exchanged in the change in control or substantial change in capital structure.

Box 7. 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.

Regulated Futures Contracts:

Box 8. Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2009.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2008.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2009. These are considered sold as of that date. This will become an adjustment reported in box 9 in 2010.

Box 11. Boxes 8, 9, and 10 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 2009 Form 6781.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
		1b CUSIP no.	2009 Form **1099-B**	
		2 Stocks, bonds, etc. $	Reported to IRS ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering $	4 Federal income tax withheld $	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	**Copy C For Payer** For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.)		7 Description		
City, state, and ZIP code		8 Profit or (loss) realized in 2009 $	9 Unrealized profit or (loss) on open contracts—12/31/2008 $	
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Account number (see instructions)	2nd TIN not. ☐	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 . . . . ☐		

Form **1099-B** Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use for 2009 are the General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 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 the IRS website at *www.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, 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 16, 2010.

File Copy A of this form with the IRS by March 1, 2010. If you file electronically, the due date is March 31, 2010. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically. 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). For TTY/TDD equipment, call 304-267-3367 (not toll free).