7979 ☒ VOID ☒ CORRECTED For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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** For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
Type or machine print RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

Do NOT Cut or Separate Forms on This Page

7979 ☒ VOID ☒ CORRECTED For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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** For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
Type or machine print RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

Do NOT Cut or Separate Forms on This Page

7979 ☒ VOID ☒ CORRECTED For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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** For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
Type or machine print RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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 B For Recipient**
RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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 B For Recipient**
RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code	1a Date of sale	OMB No. 1545-0715 **1985** Statement for Recipients of	**Proceeds from Broker and Barter Exchange Transactions**
	1b CUSIP No.		
	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 B For Recipient**
RECIPIENT'S name (first, middle, last)	5 Description		
	Regulated Futures Contracts		
Street address	6 Profit or (loss) realized in 1985	7 Unrealized profit or (loss) on open contracts—12/31/84	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code	8 Unrealized profit or (loss) on open contracts—12/31/85	9 Aggregate profit or (loss)	
Account number (optional)			

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

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to the Internal Revenue Service. This form is used to report these proceeds. You must reconcile all your Forms 1099-B in the applicable part of Schedule D (Form 1040).

Box 1a.—Ordinarily, this date will be the trade date of the transaction. However, if there is an "S" shown immediately before the date, it means that the payer is using the actual settlement date and not the trade date.

Box 1b.—When applicable, shows the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 2.—Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts 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 IRS. State and local transfer taxes cannot be subtracted. You may deduct these taxes only as an itemized deduction on your tax return.

Box 3.—Shows the fair market value of any trade credits or scrip credited to your account for exchanges of property or services as well as cash received. See the instructions for your 1985 tax return on how to report this amount for tax purposes.

Box 4.—Any amount listed in this box represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9,** Payer's Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Box 5.—Shows a brief description of the item or service for which the proceeds are being reported. For regulated futures contracts, "RFC" and any amount subject to backup withholding may be shown.

Box 6.—Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 1985.

Box 7.—Shows any year-end adjustment to the profit or (loss) shown in Box 6 due to open contracts on December 31, 1984.

Box 8.—Shows the profit or (loss) on open contracts held in your account on December 31, 1985. These are considered sold as of that date. This will become an adjustment reported in Box 7 in 1986.

Box 9.—Is used in 1985 to report the adjusted aggregate profit or (loss) for the year. Include this figure on your 1985 **Form 6781,** Gains and Losses From Section 1256 Contracts and Straddles.

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to the Internal Revenue Service. This form is used to report these proceeds. You must reconcile all your Forms 1099-B in the applicable part of Schedule D (Form 1040).

Box 1a.—Ordinarily, this date will be the trade date of the transaction. However, if there is an "S" shown immediately before the date, it means that the payer is using the actual settlement date and not the trade date.

Box 1b.—When applicable, shows the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 2.—Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts 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 IRS. State and local transfer taxes cannot be subtracted. You may deduct these taxes only as an itemized deduction on your tax return.

Box 3.—Shows the fair market value of any trade credits or scrip credited to your account for exchanges of property or services as well as cash received. See the instructions for your 1985 tax return on how to report this amount for tax purposes.

Box 4.—Any amount listed in this box represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9,** Payer's Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Box 5.—Shows a brief description of the item or service for which the proceeds are being reported. For regulated futures contracts, "RFC" and any amount subject to backup withholding may be shown.

Box 6.—Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 1985.

Box 7.—Shows any year-end adjustment to the profit or (loss) shown in Box 6 due to open contracts on December 31, 1984.

Box 8.—Shows the profit or (loss) on open contracts held in your account on December 31, 1985. These are considered sold as of that date. This will become an adjustment reported in Box 7 in 1986.

Box 9.—Is used in 1985 to report the adjusted aggregate profit or (loss) for the year. Include this figure on your 1985 **Form 6781,** Gains and Losses From Section 1256 Contracts and Straddles.

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to the Internal Revenue Service. This form is used to report these proceeds. You must reconcile all your Forms 1099-B in the applicable part of Schedule D (Form 1040).

Box 1a.—Ordinarily, this date will be the trade date of the transaction. However, if there is an "S" shown immediately before the date, it means that the payer is using the actual settlement date and not the trade date.

Box 1b.—When applicable, shows the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 2.—Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts 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 IRS. State

Box 4.—Any amount listed in this box represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9,** Payer's Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Box 5.—Shows a brief description of the item or service for which the proceeds are being reported. For regulated futures contracts, "RFC" and any amount subject to backup withholding may be shown.

Box 6.—Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 1985.

Box 7.—Shows any year-end adjustment to the profit or (loss) shown in Box 6 due to open contracts on December 31, 1984.

Box 8.—Shows the profit or (loss) on open contracts held in your