Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at www.irs.gov/form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit www.IRS.gov/orderforms. Click on Employer and Information Returns, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

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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 2017 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
	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 $	Copy A
	1f Accrued market discount $	1g Wash sale loss disallowed $	For Internal Revenue Service Center
RECIPIENT'S name	2 Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	3 Check if basis reported to IRS ☐	File with Form 1096.
Street address (including apt. no.)	4 Federal income tax withheld $	5 Check if noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code	6 Reported to IRS: Gross proceeds ☐ Net proceeds ☐	7 Check if loss is not allowed based on amount in 1d ☐	For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.
Account number (see instructions) / 2nd TIN not. ☐	8 Profit or (loss) realized in 2017 on closed contracts $	9 Unrealized profit or (loss) on open contracts—12/31/2016 $	
CUSIP number / FATCA filing requirement ☐	10 Unrealized profit or (loss) on open contracts—12/31/2017 $	11 Aggregate profit or (loss) on contracts $	
14 State name / 15 State identification no. / 16 State tax withheld $ $	12 Check if proceeds from collectibles ☐	13 Bartering $	

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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 2017 Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
		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 $	**Copy 1** **For State Tax Department**
		1f Accrued market discount $	**1g** Wash sale loss disallowed $	
RECIPIENT'S name		**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, basis reported to IRS ☐	
Street address (including apt. no.)		**4** Federal income tax withheld $	**5** If checked, noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** If checked, loss is not allowed based on amount in 1d ☐	
Account number (see instructions)		**8** Profit or (loss) realized in 2017 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2016 $	
CUSIP number	FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2017 $	**11** Aggregate profit or (loss) on contracts $	
14 State name	**15** State identification no. / **16** State tax withheld $ $	**12** Check if proceeds from collectibles ☐	**13** Bartering $	

☐ 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 2017 Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
	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 $	**Copy B** **For Recipient**
	1f Accrued market discount $	**1g** Wash sale loss disallowed $	
RECIPIENT'S name	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, basis reported to IRS ☐	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.)	**4** Federal income tax withheld $	**5** If checked, noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code	**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** If checked, loss is not allowed based on amount in 1d ☐	
Account number (see instructions)	**8** Profit or (loss) realized in 2017 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2016 $	
CUSIP number / FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2017 $	**11** Aggregate profit or (loss) on contracts $	
14 State name / **15** State identification no. / **16** State tax withheld $ $	**12** Check if proceeds from collectibles ☐	**13** Bartering $	

Form **1099-B** (Keep for your records) 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 taxpayer 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.

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.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

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 1b. This box may be blank if box 5 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 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 noncompensatory 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 noncompensatory 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.

(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 2017 Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
	1a Description of property (Example 100 sh. XYZ Co.)		
	1b Date acquired	**1c** Date sold or disposed	**Copy 2** **To be filed with recipient's state income tax return, when required.**
PAYER'S federal identification number / RECIPIENT'S identification number	**1d** Proceeds $	**1e** Cost or other basis $	
	1f Accrued market discount $	**1g** Wash sale loss disallowed $	
RECIPIENT'S name	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, basis reported to IRS ☐	
Street address (including apt. no.)	**4** Federal income tax withheld $	**5** If checked, noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code	**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** If checked, loss is not allowed based on amount in 1d ☐	
Account number (see instructions)	**8** Profit or (loss) realized in 2017 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2016 $	
CUSIP number / FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2017 $	**11** Aggregate profit or (loss) on contracts $	
14 State name / **15** State identification no. / **16** State tax withheld $ $	**12** Check if proceeds from collectibles ☐	**13** Bartering $	

Instructions for Recipient *(Continued)*

Box 1f. Shows the amount of accrued market discount. For details on market discount, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1f may be blank.

Box 1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1g may be blank.

Box 2. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the Ordinary box is checked, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method generally is treated as ordinary interest income rather than as capital gain. Please see the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If box 5 is checked, box 2 may be blank.

Box 3. If checked, the basis in box 1e has been reported to the IRS and one or more 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 the instructions for your Schedule D as you may be able to report your transaction directly on Schedule D. If the Ordinary check box in box 2 is checked, an adjustment may be required.

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, 1f, 1g, 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.

Box 6. If the exercise of a noncompensatory 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 2017.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2016.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2017. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts—12/31/2017 in 2018.

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 2017 Form 6781.

Box 12. If checked, proceeds are from a transaction involving collectibles.

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*.

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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 2017 Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
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PAYER'S federal identification number	RECIPIENT'S identification number	**1d** Proceeds $	**1e** Cost or other basis $	**Copy C** **For Payer**
		1f Accrued market discount $	**1g** Wash sale loss disallowed $	
RECIPIENT'S name		**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** Check if basis reported to IRS ☐	
Street address (including apt. no.)		**4** Federal income tax withheld $	**5** Check if noncovered security ☐	
City or town, state or province, country, and ZIP or foreign postal code		**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** Check if loss is not allowed based on amount in 1d ☐	For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**
Account number (see instructions)	2nd TIN not. ☐	**8** Profit or (loss) realized in 2017 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2016 $	
CUSIP number	FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2017 $	**11** Aggregate profit or (loss) on contracts $	
14 State name	**15** State identification no. / **16** State tax withheld $ $	**12** Check if proceeds from collectibles ☐	**13** Bartering $	

Instructions for Payer

To complete Form 1099-B, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-B.

To order these instructions and additional forms, go to *www.irs.gov/form1099b*.

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 15, 2018.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. 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. See the Instructions for Form 1042-S, and Pub. 515.

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).