

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

7979

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 2017 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		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		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 Check if basis reported to IRS <input type="checkbox"/>	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.
Street address (including apt. no.)		4 Federal income tax withheld <input type="checkbox"/>	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 2017 on closed contracts <input type="checkbox"/>	
CUSIP number		FATCA filing requirement <input type="checkbox"/>	9 Unrealized profit or (loss) on open contracts—12/31/2016 <input type="checkbox"/>	
14 State name	15 State identification no.	16 State tax withheld <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2017 <input type="checkbox"/>	
		\$	11 Aggregate profit or (loss) on contracts <input type="checkbox"/>	
		\$	12 Check if proceeds from collectibles <input type="checkbox"/>	
		\$	13 Bartering <input type="checkbox"/>	
		\$		

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 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 1 For State Tax Department
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 <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <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 2017 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2016 \$	
CUSIP number		10 Unrealized profit or (loss) on open contracts—12/31/2017 \$	11 Aggregate profit or (loss) on contracts \$	
FATCA filing requirement <input type="checkbox"/>		12 Check if proceeds from collectibles <input type="checkbox"/>	13 Bartering \$	
14 State name	15 State identification no.	16 State tax withheld \$		

Form **1099-B**

www.irs.gov/form1099b

Department of the Treasury - Internal Revenue Service

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 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.
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 <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <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 2017 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2016 \$	
CUSIP number		10 Unrealized profit or (loss) on open contracts—12/31/2017 \$	11 Aggregate profit or (loss) on contracts \$	
FATCA filing requirement <input type="checkbox"/>		12 Check if proceeds from collectibles <input type="checkbox"/>	13 Bartering \$	
14 State name	15 State identification no.	16 State tax withheld \$		

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 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 <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <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 2017 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2016 \$	
CUSIP number		10 Unrealized profit or (loss) on open contracts—12/31/2017 \$	11 Aggregate profit or (loss) on contracts \$	
FATCA filing requirement <input type="checkbox"/>		12 Check if proceeds from collectibles <input type="checkbox"/>	13 Bartering \$	
14 State name	15 State identification no.	16 State tax withheld \$		

Form **1099-B**

www.irs.gov/form1099b

Department of the Treasury - Internal Revenue Service

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.

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 2017 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
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 Accrued market discount \$	1g Wash sale loss disallowed \$	
City or town, state or province, country, and ZIP or foreign postal code		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 Check if basis reported to IRS <input type="checkbox"/>	
Account number (see instructions)		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		8 Profit or (loss) realized in 2017 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2016 \$	
15 State identification no		10 Unrealized profit or (loss) on open contracts—12/31/2017 \$	11 Aggregate profit or (loss) on contracts \$	
16 State tax withheld \$		12 Check if proceeds from collectibles <input type="checkbox"/>	13 Bartering \$	

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

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).

DRAFT
July 8, 2016
DO NOT FILE