



**Note:** *The draft you are looking for begins on the next page.*

## **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. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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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 checkbox on Form 8949

OMB No. 1545-0715

2025

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 TIN

RECIPIENT'S TIN

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 Check if proceeds from:  
Collectibles ☐  
QOF ☐

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 ☐

Account number (see instructions)

2nd TIN not. ☐8 Profit or (loss) realized in 2025 on closed contracts  
\$9 Unrealized profit or (loss) on open contracts—12/31/2024  
\$

CUSIP number

FATCA filing requirement ☐10 Unrealized profit or (loss) on open contracts—12/31/2025  
\$11 Aggregate profit or (loss) on contracts  
\$

14 State name

15 State identification no.

16 State tax withheld  
\$  
\$12 Check if basis reported to IRS ☐13 Bartering  
\$

www.irs.gov/Form1099

Form 1099-B

Cat. No. 14411V

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

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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 checkbox on Form 8949		OMB No. 1545-0715 <b>2025</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 TIN			RECIPIENT'S TIN			1b Date acquired		1c Date sold or disposed	
						1d Proceeds \$		1e Cost or other basis \$	
RECIPIENT'S name			Street address (including apt. no.)			1f Accrued market discount \$		1g Wash sale loss disallowed \$	
						2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			Account number (see instructions)			4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>	
						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"/>	
CUSIP number			FATCA filing requirement <input type="checkbox"/>			8 Profit or (loss) realized in 2025 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2024 \$	
						10 Unrealized profit or (loss) on open contracts—12/31/2025 \$		11 Aggregate profit or (loss) on contracts \$	
14 State name		15 State identification no.		16 State tax withheld \$		12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering \$	

**Copy 1  
For State Tax  
Department**

Form **1099-B**

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Department of the Treasury - Internal Revenue Service

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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 checkbox on Form 8949		OMB No. 1545-0715 <b>2025</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 TIN			RECIPIENT'S TIN			1b Date acquired		1c Date sold or disposed	
						1d Proceeds \$		1e Cost or other basis \$	
RECIPIENT'S name			Street address (including apt. no.)			1f Accrued market discount \$		1g Wash sale loss disallowed \$	
						2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			Account number (see instructions)			4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>	
						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"/>	
CUSIP number			FATCA filing requirement <input type="checkbox"/>			8 Profit or (loss) realized in 2025 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2024 \$	
						10 Unrealized profit or (loss) on open contracts—12/31/2025 \$		11 Aggregate profit or (loss) on contracts \$	
14 State name		15 State identification no.		16 State tax withheld \$		12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering \$	

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. 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.

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## 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 (TIN).** For your protection, this form may show only the last four digits of your TIN (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 TIN 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 account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

**Applicable checkbox on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040), and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) 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 (FMV) 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 (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040).

**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, the Instructions for Schedule D (Form 1040), or Pub. 550 for details.

*(Continued on the back of Copy 2.)*

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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 checkbox on Form 8949		OMB No. 1545-0715		<b>Proceeds From Broker and Barter Exchange Transactions</b>	
					<b>2025</b> Form <b>1099-B</b>			
			1a Description of property (Example: 100 sh. XYZ Co.)					
			1b Date acquired		1c Date sold or disposed			
PAYER'S TIN		RECIPIENT'S TIN		1d Proceeds		1e Cost or other basis		<b>Copy 2</b> To be filed with recipient's state income tax return, when required.
				\$		\$		
		1f Accrued market discount		1g Wash sale loss disallowed				
		\$		\$				
RECIPIENT'S name		2 Short-term gain or loss <input type="checkbox"/>		3 If checked, proceeds from:				
		Long-term gain or loss <input type="checkbox"/>		Collectibles <input type="checkbox"/>				
		Ordinary <input type="checkbox"/>		QOF <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:		7 If checked, loss is not allowed based on amount in 1d				
		Gross proceeds <input type="checkbox"/>						
		Net proceeds <input type="checkbox"/>						
Account number (see instructions)		8 Profit or (loss) realized in 2025 on closed contracts		9 Unrealized profit or (loss) on open contracts—12/31/2024				
		\$		\$				
CUSIP number		FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/2025		11 Aggregate profit or (loss) on contracts		
14 State name		15 State identification no.		16 State tax withheld				
				\$		\$		
				\$		\$		
				12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering		
						\$		

Form **1099-B**

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## Instructions for Recipient (continued)

**Box 1f.** Shows the amount of accrued market discount. For details on market discount, see the Schedule D (Form 1040) instructions, the 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 the Schedule D (Form 1040) instructions, the 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 is generally treated as ordinary interest income rather than as capital gain. 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, proceeds are from a transaction involving collectibles or from a Qualified Opportunity Fund (QOF).

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN 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 (a) stock purchased before 2011, (b) stock in most mutual funds purchased before 2012, (c) stock purchased in or transferred to a dividend reinvestment plan before 2012, (d) debt acquired before 2014, (e) options granted or acquired before 2014, and (f) securities futures contracts executed before 2014.

**Box 6.** If the exercise of a noncompensatory option resulted in a sale of a security, a checked "Net proceeds" box indicates whether the amount in box 1d was adjusted for option 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 (Form 1040) instructions. The broker should advise you of any losses on a separate statement.

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## 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 2025.

**Box 9.** Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2024.

**Box 10.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2025. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts—12/31/2025 in 2026.

**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 2025 Form 6781.

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**Box 12.** If checked, the basis in box 1e has been reported to the IRS and either the short-term or the long-term gain or loss box in box 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D (Form 1040) as you may be able to report your transaction directly on Schedule D (Form 1040). If the "Ordinary" box in box 2 is checked, an adjustment may be required.

**Box 13.** Shows the cash you received, the FMV of any property or services you received, and the FMV of any trade credits or scrip credited to your account by a barter exchange. See Pub. 525.

**Boxes 14–16.** Show 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).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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