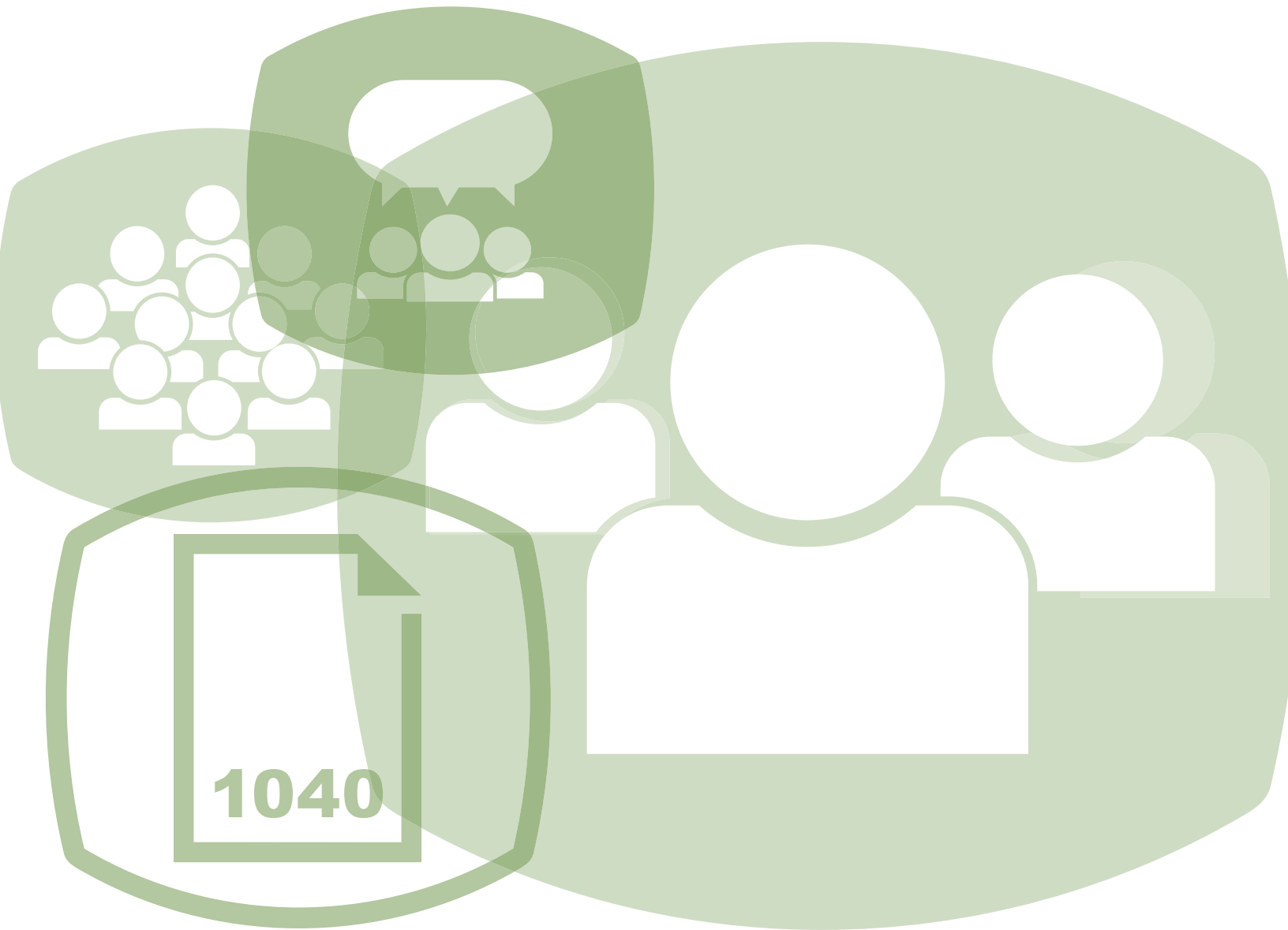




Statistics of Income

**Individual
Information Returns
Line Item Estimates**

2017



www.irs.gov/statistics

2017 Individual Information Returns, Line Item Estimates

(Rev. 11-2019)

Charles P. Rettig
Commissioner

Barry W. Johnson
Acting Chief Research &
Analytics Officer,
Research, Applied Analytics,
and Statistics

David P. Paris
Acting Director,
Statistics of Income Division

This 2017 Statistics of Income (SOI) Information Returns, line item estimates publication provides estimates of frequencies and amounts of the entries on the lines of the forms filed for selected information returns that accompany the 2017 Individual SOI complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2018 that were sampled statistically and then weighted to estimate the entire 2017 Tax Year.

For each information return, we provide three sets of counts. These include frequencies per form line entry, number of individuals per form line entry, and total amount per form line entry. The frequencies per form line entry were computed by selecting all information returns filed, excluding those returns that were filed in duplicate or corrected by a subsequently filed amended. The number of individuals per form line entry was computed by aggregating frequencies per form line entry to the individual level, as several information returns can be filed on behalf of a single individual. The amounts represent the dollar sum in thousands of dollars reported for each line item.

Suggested Citation

Statistics of Income--2017
Individual Information Returns
Line Item Estimates
Internal Revenue Service
Washington, D.C.

Description of the Sample for the Line Item Estimates

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, and the sampling variability of the estimates.

Domain of Study

The statistics in this report are estimates from a probability sample of Individual Information Returns, filed by third parties about certain business and money transactions on behalf of U.S. citizens and residents selected for inclusion in the sample of unaudited Individual Income Tax Returns, Form 1040 (including electronic returns) filed during Calendar year 2018, being reported as a dependent on a selected Tax Return, or if the citizen or resident for which the information return was filed possesses certain combinations of the four ending digits of the social security number (SSN) but no Tax Return was filed. To avoid double counting, information returns associated with dependent tax returns were excluded because they were instead included in association with their parents returns.

All tax returns processed during 2018 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns were excluded in the selection of the Information Returns sample and in calculating estimates.

The estimates in this report are intended to represent all Information Returns filed for Tax Year 2017. While most of the returns processed during Calendar Year 2018 were filed for Tax Year 2017, the remaining returns were for prior year.

Sample Design and Selection

The portion of the sample covering those having filed a tax return is designed as a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016.

Tax data posted to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2018 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number (SSN), or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

The portion of the sample covering those with no filed tax return is designed as a simple random sample of recipients of information returns possessing certain combinations of the four ending digits of the social security number (SSN).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors.

The administrative data and controlling information for each record designated for this sample were then run through an automated corrections process. The process resolves inconsistencies resulting from duplicated filings and replaces erroneous returns with filed amended returns.

Method of Estimation

Weights were obtained by dividing the population count of tax returns in a stratum by the number of sampled tax returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

For returns having no matching tax return, weights were obtained by calculating the inverse of the sampling share (10 in 9,999),

Sampling Variability

The sample used in this study is one of a large

number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p style="text-align: center;">Total of all forms filed = 2,982,944</p>		FILER'S federal identification no.	OMB No. 1545-2205		2017 Form 1099-K	Payment Card and Third Party Network Transactions	
		PAYEE'S taxpayer identification no.					
		1a Gross amount of payment card/third party network transactions \$ 2,976,895					
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1b Card Not Present transactions \$ 1,224,673	2 Merchant category code	Copy 1 For State Tax Department	
				3 Number of payment transactions	4 Federal income tax withheld \$ 18,151		
PAYEE'S name		5a January \$ 1,718,392	5b February \$ 1,775,142				
		5c March \$ 1,865,657	5d April \$ 1,910,336				
Street address (including apt. no.)		5e May \$ 1,984,939	5f June \$ 2,022,920				
		5g July \$ 2,044,761	5h August \$ 2,082,465				
City or town, state or province, country, and ZIP or foreign postal code		5i September \$ 2,078,117	5j October \$ 2,106,326				
		5k November \$ 2,061,874	5l December \$ 2,023,211				
PSE'S name and telephone number							
Account number (see instructions)		6 State	7 State identification no.	8 State income tax withheld			
				\$ ----- \$			

Form **1099-K**

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all individuals represented = 2,478,482</p>		FILER'S federal identification no.		OMB No. 1545-2205			
		PAYEE'S taxpayer identification no.		2017			
		1a Gross amount of payment card/third party network transactions \$ 2,473,107		Form 1099-K		Payment Card and Third Party Network Transactions Copy 1 For State Tax Department	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1b Card Not Present transactions \$ 1,044,984			
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		2 Merchant category code		3 Number of payment transactions			
		4 Federal income tax withheld \$ 18,135		5a January \$ 1,514,411			
PSE'S name and telephone number		5b February \$ 1,573,254		5c March \$ 1,660,023			
		5d April \$ 1,703,442		5e May \$ 1,757,897			
Account number (see instructions)		5f June \$ 1,791,969		5g July \$ 1,807,746			
		5h August \$ 1,832,473		5i September \$ 1,831,790			
		5k November \$ 1,822,173		5j October \$ 1,856,722			
		5l December \$ 1,790,200		6 State			
		7 State identification no.		8 State income tax withheld \$ ----- \$			

Form **1099-K**

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 2,982,944		FILER'S federal identification no.		OMB No. 1545-2205			
		PAYEE'S taxpayer identification no.		<div style="font-size: 2em; font-weight: bold;">2017</div>			
		1a Gross amount of payment card/third party network transactions \$ 173,417,794				Form 1099-K	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		2 Merchant category code			
		1b Card Not Present transactions \$ 45,014,361		3 Number of payment transactions		4 Federal income tax withheld \$ 94,073	
PAYEE'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5a January \$ 10,229,262		5b February \$ 10,446,106			
		5c March \$ 12,625,778		5d April \$ 12,214,973			
PSE'S name and telephone number		5e May \$ 13,755,200		5f June \$ 14,802,260			
		5g July \$ 13,736,501		5h August \$ 15,375,798			
Account number (see instructions)		5i September \$ 13,546,872		5j October \$ 13,308,659			
		5k November \$ 15,587,708		5l December \$ 27,784,216			
		6 State		7 State identification no.		8 State income tax withheld \$ ----- \$	

Payment Card and Third Party Network Transactions

**Copy 1
For State Tax Department**

Form **1099-K**

www.irs.gov/form1099k

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of forms filed for selected line**

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)			1 Wages, tips, other compensation 266,523,143		2 Federal income tax withheld 230,446,901		
c Employer's name, address, and ZIP code Total of all forms filed = 267,576,793			3 Social security wages 254,059,548		4 Social security tax withheld 252,654,231		
			5 Medicare wages and tips 260,662,421		6 Medicare tax withheld 255,624,947		
			7 Social security tips 11,182,395		8 Allocated tips 77,091		
d Control number			9 Verification code		10 Dependent care benefits 1,965,142		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	*12a C o d e "C", "D" "E", "F" 64,612,053
						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	*12b C o d e "AA" 5,715,351
						14 Other	*12c C o d e "DD" 70,256,677
							*12d C o d e "W" 11,695,547
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

* Largest 4 codes reported

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation 178,455,250		2 Federal income tax withheld 166,441,289				
c Employer's name, address, and ZIP code Total of all individuals represented = 178,802,280			3 Social security wages 171,174,658		4 Social security tax withheld 170,656,788				
			5 Medicare wages and tips 175,576,463		6 Medicare tax withheld 174,427,002				
			7 Social security tips 9,171,330		8 Allocated tips 71,069				
d Control number			9 Verification code		10 Dependent care benefits 1,880,158				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans			
f Employee's address and ZIP code						12a "C", "D", "E", "F" 61,064,364			
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> 12b "AA" 5,541,790			
						14 Other		12c "DD" 66,224,495	
								12d "W" 11,264,676	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
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Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

* Largest 4 codes reported

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Amount of selected lines filed (in thousands of dollars)**

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation 8,160,100,000		2 Federal income tax withheld 1,261,900,000				
c Employer's name, address, and ZIP code Total of all forms filed = 267,576,793			3 Social security wages 6,795,100,000		4 Social security tax withheld 424,035,872				
			5 Medicare wages and tips 8,422,800,000		6 Medicare tax withheld 129,930,985				
			7 Social security tips 47,667,770		8 Allocated tips 84,383				
d Control number			9 Verification code		10 Dependent care benefits 5,887,237				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		*12a C C D D E E F F	306,788,242
						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		*12b C C D D E E	21,219,936
						14 Other		*12c C C D D E E	650,925,914
								*12d C C D D E E	25,675,668
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2017

Department of the Treasury—Internal Revenue Service

* Largest 4 codes reported

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 3,236,566		1 Gross distribution \$ 3,231,135	OMB No. 1545-1760 2017 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings \$ 2,807,183		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S taxpayer identification no.	3 Basis \$ 2,864,282	4 Trustee-to-trustee transfer <input type="checkbox"/>	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.
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Account number (see instructions)		If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.		

Form **1099-Q**

(keep for your records)

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 2,198,972		1 Gross distribution \$ 2,195,717	OMB No. 1545-1760 2017 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings \$ 1,894,328		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S taxpayer identification no.	3 Basis \$ 1,926,389	4 Trustee-to-trustee transfer <input type="checkbox"/>	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.
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Account number (see instructions)		If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.		

Form **1099-Q**

(keep for your records)

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all forms filed = 3,236,566</p>		1 Gross distribution \$ 27,159,889	OMB No. 1545-1760 <p align="center">2017</p> Form 1099-Q	<p align="center">Payments From Qualified Education Programs (Under Sections 529 and 530)</p> <p align="center">Copy B For Recipient</p> 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.
		2 Earnings \$ 7,960,875		
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S taxpayer identification no.	3 Basis \$ 17,556,860	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code Account number (see instructions)		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	

Form **1099-Q** (keep for your records)

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all forms filed = 3,617,393		1 Date of closing	OMB No. 1545-0997 2017 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ 3,597,360		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description		Copy B For Transferor 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 item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Buyer's part of real estate tax \$ 1,107,284		
Account or escrow number (see instructions)				

Form **1099-S**

(keep for your records)

www.irs.gov/form1099s

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Total of all individuals represented = 3,301,644		1 Date of closing	OMB No. 1545-0997 2017 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ 3,285,393		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description		Copy B For Transferor 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 item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Buyer's part of real estate tax \$ 1,062,063		
Account or escrow number (see instructions)				

Form **1099-S**

(keep for your records)

www.irs.gov/form1099s

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <p align="center">Total of all forms filed = 3,617,393</p>		1 Date of closing	OMB No. 1545-0997 <p align="center">2017</p> Form 1099-S	<p align="right">Proceeds From Real Estate Transactions</p>
		2 Gross proceeds \$ 854,500,000		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description		<p align="right">Copy B</p> <p>For Transferor</p> 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 item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>		
Street address (including apt. no.)		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		6 Buyer's part of real estate tax \$ 948,330		
Account or escrow number (see instructions)				

Form **1099-S**

(keep for your records)

www.irs.gov/form1099s

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

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
Total of all forms filed = 887,279,050			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 If checked, basis reported to IRS <input type="checkbox"/>		
Street address (including apt. no.)		4 Federal income tax withheld \$ 612,490		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 \$ 2,421,828		9 Unrealized profit or (loss) on open contracts—12/31/2016 \$ 570,336		
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2017 \$ 168,202		11 Aggregate profit or (loss) on contracts \$ 2,510,709	
14 State name	15 State identification no.	16 State tax withheld \$		12 Check if proceeds from collectibles <input type="checkbox"/>		
				13 Bartering \$ 37,454		

**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.

Form **1099-B**

(Keep for your records)

www.irs.gov/form1099b

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 26,633,622			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		
						1d Proceeds		1e Cost or other basis		
						\$ 26,191,170		\$ 19,959,672		
						1f Accrued market discount		1g Wash sale loss disallowed		
						\$ 147,057		\$ 3,908,790		
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:			7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>				
			Gross proceeds <input type="checkbox"/> Net proceeds <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				
			\$ 268,483			\$ 113,988				
CUSIP number			FATCA filing requirement <input type="checkbox"/>			10 Unrealized profit or (loss) on open contracts—12/31/2017			11 Aggregate profit or (loss) on contracts	
						\$ 88,695			\$ 274,489	
14 State name		15 State identification no.		16 State tax withheld		12 Check if proceeds from collectibles <input type="checkbox"/>			13 Bartering	
				\$						

**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.

Form **1099-B**

(Keep for your records)

www.irs.gov/form1099b

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

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
Total of all forms filed = 887,279,050								
			1a Description of property (Example 100 sh. XYZ Co.)					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	1b Date acquired		1c Date sold or disposed			
			1d Proceeds \$ 6,955,700,000		1e Cost or other basis \$ 5,950,400,000			
			1f Accrued market discount \$ 173,784		1g Wash sale loss disallowed \$ 340,624,772			
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 \$ 233,299		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 \$ (1,971,593)		9 Unrealized profit or (loss) on open contracts—12/31/2016 \$ 613,020			
CUSIP number		FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts—12/31/2017 \$ (207,665)		11 Aggregate profit or (loss) on contracts \$ (2,088,581)			
14 State name	15 State identification no.	16 State tax withheld \$	12 Check if proceeds from collectibles <input type="checkbox"/>		13 Bartering \$ 46,275			

Form **1099-B**

(Keep for your records)

www.irs.gov/form1099b

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2017 Form 1099-A	Acquisition or Abandonment of Secured Property
Total of all forms filed = 406,052			
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$ 399,027
BORROWER'S name		3 [Redacted]	4 Fair market value of property \$ 402,022
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
Account number (see instructions)		6 Description of property	
Copy B For Borrower 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 taxable income results from this transaction and the IRS determines that it has not been reported.			

Form **1099-A**

(keep for your records)

www.irs.gov/form1099a

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2017 Form 1099-A	Acquisition or Abandonment of Secured Property
Total of all individuals represented = 392,424			
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$ 386,404
BORROWER'S name		3 [Redacted]	4 Fair market value of property \$ 388,402
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
Account number (see instructions)		6 Description of property	

**Copy B
For Borrower**

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 taxable income results from this transaction and the IRS determines that it has not been reported.

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2017 Form 1099-A		Acquisition or Abandonment of Secured Property
Total of all forms filed = 406,052				
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding	Copy B For Borrower 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 taxable income results from this transaction and the IRS determines that it has not been reported.
			\$ 51,466,044	
BORROWER'S name		3	4 Fair market value of property	
Street address (including apt. no.)			\$ 55,705,278	
City or town, state or province, country, and ZIP or foreign postal code		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>		
Account number (see instructions)		6 Description of property		

Form **1099-A**

(keep for your records)

www.irs.gov/form1099a

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 3,966,883		1 Date of identifiable event	OMB No. 1545-1424 2017 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged		
		3 Interest if included in box 2		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		Copy B For Debtor 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 taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)	6 Identifiable event code	7 Fair market value of property		
		\$ 324,630		

Form **1099-C**

(keep for your records)

www.irs.gov/form1099c

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all individuals represented = 3,397,689		1 Date of identifiable event	OMB No. 1545-1424 2017 Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$ 3,380,804		
		3 Interest if included in box 2 \$ 688,424		
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description 5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		Copy B For Debtor 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 taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name				
Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$ 316,813	

Form **1099-C**

(keep for your records)

www.irs.gov/form1099c

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 3,966,883		1 Date of identifiable event	OMB No. 1545-1424 2017 Form 1099-C
		2 Amount of debt discharged \$ 61,376,440	
		3 Interest if included in box 2 \$ 1,718,949	
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description	
DEBTOR'S name			
Street address (including apt. no.)		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$ 45,290,722

Cancellation of Debt

Copy B For Debtor

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 taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-C**

(keep for your records)

www.irs.gov/form1099c

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Number of forms filed for selected line

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 138,758,314		Payer's RTN (optional)		OMB No. 1545-0112		2017 Form 1099-INT	Interest Income		
		1 Interest income		\$ 115,664,500					
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty		\$ 1,018,669		Copy 1 For State Tax Department			
		3 Interest on U.S. Savings Bonds and Treas. obligations		\$ 3,904,574					
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses					
		\$ 963,113		\$ 167,066					
		6 Foreign tax paid		7 Foreign country or U.S. possession					
		\$ 60,444							
		8 Tax-exempt interest		9 Specified private activity bond interest					
		\$ 5,330,432		\$ 303,639					
		10 Market discount		11 Bond premium					
		\$ 9,130		\$ 708,101					
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond					
		\$ 123,705		\$ 1,300,639					
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State identification no.		17 State tax withheld	
								\$----- \$-----	

Form **1099-INT**

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service

**2017 Information Return Line Item Estimates - All figures are estimates based on samples.
Number of individuals for selected line**

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <p align="center">Total of all individuals represented =70,815,894</p>		Payer's RTN (optional)		OMB No. 1545-0112 <h1 align="center">2017</h1>		<h2>Interest Income</h2>
		1 Interest income \$ 66,225,032		Form 1099-INT		
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty \$ 915,002				<h2>Copy 1</h2>
		3 Interest on U.S. Savings Bonds and Treas. obligations \$ 2,885,938				
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$ 851,808		5 Investment expenses \$ 158,534		<h2>For State Tax Department</h2>
		6 Foreign tax paid \$ 57,168		7 Foreign country or U.S. possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$ 1,972,544		9 Specified private activity bond interest \$ 258,898		
		10 Market discount \$ 9,086		11 Bond premium \$ 657,703		
Account number (see instructions)		12 Bond premium on Treasury obligations \$ 113,065		13 Bond premium on tax-exempt bond \$ 1,099,393		
		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State identification no.	

Form **1099-INT**

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service

2017 Information Return Line Item Estimates - All figures are estimates based on samples.

Amount of selected lines filed (in thousands of dollars)

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Total of all forms filed = 138,758,314		Payer's RTN (optional)		OMB No. 1545-0112		2017 Form 1099-INT	Interest Income	
		1 Interest income		\$ 46,542,195				
PAYER'S federal identification number RECIPIENT'S identification number		2 Early withdrawal penalty		\$ 134,374		Copy 1 For State Tax Department		
		3 Interest on U.S. Savings Bonds and Treas. obligations		\$ 7,350,728				
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses		Form 1099-INT		
		\$ 39,294		\$ 8,406,134				
FATCA filing requirement <input type="checkbox"/>		6 Foreign tax paid		7 Foreign country or U.S. possession		Form 1099-INT		
		\$ 86,867						
Account number (see instructions)		8 Tax-exempt interest		9 Specified private activity bond interest		Form 1099-INT		
		\$ 44,472,834		\$ 571,457				
Account number (see instructions)		10 Market discount		11 Bond premium		Form 1099-INT		
		\$ 3,656		\$ 761,000				
Account number (see instructions)		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		Form 1099-INT		
		\$ 169,705		\$ 10,558,587				
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State identification no.		17 State tax withheld \$ ----- \$

Form **1099-INT**

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service