Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

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, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

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

7979 ☐ VOID ☐ CORRECTED

PAYER'S name			Applicable checkbox on Form 8949	OMB No. 1545-0715 2027 Form **1099-B**	**Proceeds From Broker and Barter Exchange Transactions**
Street address		Room/suite no.	**1a** Description of property (Example: 100 sh. XYZ Co.)		
City/town		Telephone number	**1b** Date acquired	**1c** Date sold or disposed	
State/province	Country	ZIP/foreign code	**1d** Proceeds $	**1e** Cost or other basis $	**Copy A**
PAYER'S TIN	RECIPIENT'S TIN		**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 ☐	**For Internal Revenue Service Center**
Street address		Apt. no.	**4** Federal income tax withheld $	**5** Check if noncovered security ☐	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.
City/town			**6** Reported to IRS: Gross proceeds ☐ Net proceeds ☐	**7** Check if loss is not allowed based on amount in 1d ☐	
State/province	Country	ZIP/foreign code	**8** Profit or (loss) realized in 2027 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2026 $	
Account number (see instructions)		2nd TIN not. ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2027 $	**11** Aggregate profit or (loss) on contracts $	
CUSIP number		FATCA filing requirement ☐	**12** Check if basis reported to IRS ☐	**13** Bartering $	*www.irs.gov/Form1099*
14 State name	**15** State identification no.	**16** State tax withheld $ $			

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PAYER'S name			Applicable checkbox on Form 8949	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
Street address		Room/suite no.		2027 Form **1099-B**	
City/town		Telephone number	**1a** Description of property (Example: 100 sh. XYZ Co.)		
State/province	Country	ZIP/foreign code	**1b** Date acquired	**1c** Date sold or disposed	
PAYER'S TIN	RECIPIENT'S TIN		**1d** Proceeds $	**1e** Cost or other basis $	**Copy 1** **For State Tax Department**
RECIPIENT'S name			**1f** Accrued market discount $	**1g** Wash sale loss disallowed $	
Street address		Apt. no.	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, proceeds from: Collectibles ☐ QOF ☐	
City/town			**4** Federal income tax withheld $	**5** If checked, noncovered security ☐	
State/province	Country	ZIP/foreign 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 2027 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2026 $	
CUSIP number		FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2027 $	**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 ☐	**13** Bartering $	
		$			

☐ CORRECTED (if checked)

PAYER'S name			Applicable checkbox on Form 8949	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
Street address		Room/suite no.		2027 Form **1099-B**	
City/town		Telephone number	**1a** Description of property (Example: 100 sh. XYZ Co.)		
State/province	Country	ZIP/foreign code	**1b** Date acquired	**1c** Date sold or disposed	
PAYER'S TIN	RECIPIENT'S TIN		**1d** Proceeds $	**1e** Cost or other basis $	**Copy B** **For Recipient**
RECIPIENT'S name			**1f** Accrued market discount $	**1g** Wash sale loss disallowed $	
Street address		Apt. no.	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, proceeds from: Collectibles ☐ QOF ☐	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. Explore options to file for free at *www.irs.gov/FFForm*.
City/town			**4 Federal income tax withheld** $	**5** If checked, noncovered security ☐	
State/province	Country	ZIP/foreign 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 2027 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2026 $	
CUSIP number		FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2027 $	**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 ☐	**13** Bartering $	
		$			

Form **1099-B** (Keep for your records) www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

Instructions for Recipient

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*.

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

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 4 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).

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

☐ CORRECTED (if checked)

PAYER'S name			Applicable checkbox on Form 8949	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
Street address		Room/suite no.		2027 Form **1099-B**	
City/town		Telephone number	**1a** Description of property (Example: 100 sh. XYZ Co.)		
State/province	Country	ZIP/foreign code	**1b** Date acquired	**1c** Date sold or disposed	
PAYER'S TIN	RECIPIENT'S TIN		**1d** Proceeds $	**1e** Cost or other basis $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
RECIPIENT'S name			**1f** Accrued market discount $	**1g** Wash sale loss disallowed $	
Street address		Apt. no.	**2** Short-term gain or loss ☐ Long-term gain or loss ☐ Ordinary ☐	**3** If checked, proceeds from: Collectibles ☐ QOF ☐	
City/town			**4** Federal income tax withheld $	**5** If checked, noncovered security ☐	
State/province	Country	ZIP/foreign 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 2027 on closed contracts $	**9** Unrealized profit or (loss) on open contracts—12/31/2026 $	
CUSIP number		FATCA filing requirement ☐	**10** Unrealized profit or (loss) on open contracts—12/31/2027 $	**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 ☐	**13** Bartering $	
		$			

Instructions for Recipient *(continued)*

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.

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). Investors with a 5-year investment in a QOF that is a qualified rural opportunity fund may receive additional benefits.

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 divided 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.

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 2027.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2026.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2027. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts—12/31/2027 in 2028.

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 2027 Form 6781.

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.