7979	☐ VOID ☐		С	ΓED			
PAYER'S name, street address, city, state, ZIP code, and telephone no.			1	a Date of sale or exchange	OMB No. 1545-0715	Proceeds Fron	
			1	b Date of acquisition	2012	В	Broker and arter Exchange Transactions
			1	c Type of gain or loss Short-term	Form 1099-B	Form 1099-B	
				Long-term	1d Stock or other symb	bol	1e Quantity sold
PAYER'S federal identification number RECIPIENT'S identification number			4	a Stocks, bonds, etc.	Reported Gross proce to IRS Gross procec commissions	eds less	2b Check if loss not allowed based on amount in box 2a
			\$		option premi	ums	
			3	Cost or other basis	4 Federal income tax wit	thheld	Copy A
RECIPIENT'S name			\$		\$		For
			\$	Wash sale loss disallowed	6 Check if:		Internal Revenue Service Center
Street address (including apt. no.)			7	Bartering	a Noncovered security		File with Form 1096.
			\$		b Basis reported t	to IRS	For Privacy Act and Paperwork Reduction
City, state, and ZIP code			8	B Description			Act Notice, see the 2012 General Instructions for Certain Information Returns.
Account number (see instructions)		2nd TIN not.	9	Profit or (loss) realized in 2012 on closed contracts	10 Unrealized profit or (los open contracts—12/3		13 State
			\$		\$		14 State identification no.
CUSIP number	,		11 Unrealized profit or (loss) on open contracts—12/31/2012	12 Aggregate profit or (loss) on contracts			
						15 State tax withheld	
			\$		\$		\$
Form 1099-B	Cat. N	lo. 14411V			Department of the Tre	easury -	Internal Revenue Service

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] CORRE		ED (II checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no.			1:	a Date of sale or exchange	OMB No. 1545-0715		Proceeds From
			1	1b Date of acquisition 2012		Broker and Barter Exchange	
			1	c Type of gain or loss Short-term	Form 1099-B		Transactions
				Long-term	1d Stock or other syr	mbol	1e Quantity sold
PAYER'S federal identification number	YER'S federal identification number RECIPIENT'S identification number		4		Reported to IRS Sales price Sales price less commissions and option premiums		2b If box checked, loss based on amount in 2a is not allowed
			3	Cost or other basis	4 Federal income tax		Сору В
RECIPIENT'S name			\$		\$		For Recipient
			5 \$	Wash sale loss disallowed	6 Checked if:		This is important tax information and is being furnished to the
Street address (including apt. no.)			7	Bartering	a Noncovered security b Basis reported to IRS		Internal Revenue Service. If you are required to file a return a negligence penalty or other sanction may be
			\$				
City, state, and ZIP code			8	Description		imposed on you if this income is taxable and the IRS determines that it has not beer reported	
Account number (see instructions)		2nd TIN not.	9	Profit or (loss) realized in 2012 on closed contracts	10 Unrealized profit or (open contracts—12/		13 State
			\$		\$		14 State identification no.
CUSIP number			11	Unrealized profit or (loss) on open contracts—12/31/2012	12 Aggregate profit or contracts	(loss) on	
				12,0172012	3		15 State tax withheld

Form **1099-B**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Brokers and barter exchanges must report proceeds from 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 8.

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), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

CUSIP number. For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 1a. 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 9 through 12, no entry will be present.

Box 1b. This box may be blank if box 6a 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 2a. Shows the aggregate cash proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward 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 are shown in parentheses. This box does not include proceeds from regulated futures contracts. The broker must indicate whether the sales price or the sales price less commissions (including transfer taxes) and option premiums was reported to the IRS. Report this amount on Form 8949 as explained in the instructions for Schedule D (Form 1040).

Box 2b. 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 2a. Do not report this loss on Form 8949 or Schedule D. The broker should advise you of any losses on a separate statement.

- **Box 3.** Shows the cost or other basis of securities sold. If box 6a is checked, box 3 may be blank. See the Schedule D (Form 1040) instructions or Pub. 550 for details about basis.
- **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.** Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see the Schedule D (Form 1040) instructions and Pub. 550
- **Box 6a.** If checked, the securities sold were noncovered securities and boxes 1b, 1c, 3, and 5 may be blank. Generally, a noncovered security means: a security other than stock; stock purchased before 2011; stock in most mutual funds and other regulated investment companies purchased before 2012; and stock purchased in or transferred to a dividend reinvestment plan before 2012.
- Box 6b. If checked, the basis in box 3 has been reported to the IRS.
- **Box 7.** 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.
- **Box 8.** Shows a brief description of the item or service for which the proceeds or bartering income is being reported. For regulated futures contracts and forward contracts, "RFC" 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).

Regulated Futures Contracts (Boxes 9 Through 12):

- **Box 9.** Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2012.
- **Box 10.** Shows any year-end adjustment to the profit or (loss) shown in box 9 due to open contracts on December 31, 2011.
- **Box 11.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2012. These are considered sold as of that date. This will become an adjustment reported in box 10 in 2013.
- **Box 12.** Boxes 9, 10, and 11 are all used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this amount on your 2012 Form 6781.

Boxes 13-15. Shows state income tax withheld.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.			18	a Date of sale or exchange	OMB No. 1545-0715			
			1k	Date of acquisition	2012	Proceeds From Broker and Barter Exchange		
			10	Type of gain or loss Short-term	Form 1099-B		Transactions	
				Long-term	1d Stock or other syr	nbol 1e Quantity sold		
			28		Reported Gross proceeds to IRS		2b Check if loss not allowed based on	
PAYER'S federal identification number	RECIPIENT'S identific	cation number	\$		Gross prod commissic option pre	ns and	amount in box 2a	
			3	Cost or other basis	4 Federal income tax	withheld	Copy C	
RECIPIENT'S name			\$		\$		For Payer	
			5	Wash sale loss disallowed	6 Check if:			
			\$				For Privacy Act and Paperwork	
Street address (including apt. no.)			7	Bartering	a Noncovered security		Reduction Act	
			\$		b Basis reported	d to IRS	Notice, see the 2012 General	
City, state, and ZIP code			8	Description			Instructions for Certain Information	
							Returns.	
Account number (see instructions)		2nd TIN not.	9	Profit or (loss) realized in 2012 on closed contracts	10 Unrealized profit or (open contracts—12/		13 State	
			\$		\$		14 State identification no.	
CUSIP number			11	Unrealized profit or (loss) on	12 Aggregate profit or (loss) on			
				open contracts—12/31/2012	contracts		15 State tax withheld	
			\$		\$		\$	

Form **1099-B**

Department of the Treasury - Internal Revenue Service

Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-B are the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1099-B. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

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, 2013.

File Copy A of this form with the IRS by February 28, 2013. If you file electronically, the due date is April 1, 2013. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. 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, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

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). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.