

**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 also is 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 id 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 chapter 4 account reporting requirement. You may also have a filing requirement. See the Instructions for Form 8938.

**Applicable check box on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040 or 1040-SR), and which check box is applicable. See the instructions for your Schedule D (Form 1040 or 1040-SR) and/or Form 8949.

**Box 1a.** Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

**Box 1b.** This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

**Box 1c.** Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 8 through 11, no entry will be present.

**Box 1d.** Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or Schedule D (Form 1040 or 1040-SR) (whichever applies) as explained in the Instructions for Schedule D (Form 1040, 1040-SR).

**Box 1e.** Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a non-compensatory 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 non-compensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, Instructions for

Schedule D (Form 1040 or 1040-SR), 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 or 1040-SR) 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 or 1040-SR) 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 generally is 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: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

**Box 6.** If the exercise of a noncompensatory option resulted in a sale of a security, 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 or 1040-SR) 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 2020.

**Box 9.** Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2019.

**Box 10.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2020. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts -- 12/31/2020 in 2021.


**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 2020 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 or 1040-SR) as you may be able to report your transaction directly on Schedule D (Form 1040 or 1040-SR). If the Ordinary box in box 2 is checked, an adjustment may be required.

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

**Boxes 14-16.** Show state(s)/local income tax information.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone number		Applicable check box on Form 8949		OMB No. 1545-0715		<b>Proceeds From Broker and Barter Exchange Transactions</b>
<b>INTEGRATED DATA MANAGEMENT SYSTEMS ACCOUNT ABILITY COMPLIANCE SOFTWARE 555 BROADHOLLOW ROAD SUITE 273 MELVILLE NY 11747-5001</b>		<b>A SHORT-TERM REPORTED TO IRS</b>		<b>2020 Form 1099-B</b>		
631-249-7744/SALES DEPT		1a Description of property (Example 100 sh. XYZ Co.)		205000 OF 345600 SHARE ABC XYZ		<b>Copy B For Recipient</b>  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 TIN		1b Date acquired		1c Date sold or disposed		
13-3249958		03/18/2015		04/22/2020		
RECIPIENT'S TIN		1d Proceeds		1e Cost or other basis		
XXX-XX-0023		\$ 575225.00		\$ 172676.00		
RECIPIENT'S name, street address, city, state, and ZIP code		1f Accrued market discount		1g Wash sale loss disallowed		
		\$ 0.00		\$ 0.00		
JOHN DOE		2 Short-term gain or loss <input checked="" type="checkbox"/>		3 If checked, proceeds from:		
33 EAST 17 STREET UNIT 2101		Long-term gain or loss <input type="checkbox"/>		Collectibles <input type="checkbox"/>		
NEW YORK NY 10003-2005		Ordinary <input checked="" type="checkbox"/>		QOF <input checked="" type="checkbox"/>		
Account number (see instructions)		4 Federal income tax withheld		5 If checked, noncovered security		
D8923484923448		\$ 86283.00		<input checked="" type="checkbox"/>		
CUSIP number		6 Reported to IRS:		7 If checked, loss is not allowed based on amount in 1d		
F449538294323		Gross proceeds <input checked="" type="checkbox"/>		<input type="checkbox"/>		
FATCA filing requirement <input type="checkbox"/>		Net proceeds <input type="checkbox"/>				
14 State		8 Profit or (loss) realized in 2020 on closed contracts		9 Unrealized profit or (loss) on open contracts - 12/31/2019		
15 State identification no.		\$ ( 8888.00)		\$ 0.00		
16 State tax withheld		10 Unrealized profit or (loss) on open contracts - 12/31/2020		11 Aggregate profit or (loss) on contracts		
\$ 49780.00		\$ 0.00		\$ 0.00		
12 If checked, basis reported to IRS <input checked="" type="checkbox"/>		13 Bartering		\$ 0.00		
13 Bartering						

Form 1099-B

(Keep for your records)

Department of the Treasury - Internal Revenue Service

INTEGRATED DATA MANAGEMENT SYSTEMS  
ACCOUNT ABILITY COMPLIANCE SOFTWARE  
555 BROADHOLLOW ROAD SUITE 273  
MELVILLE NY 11747-5001

FIRST-CLASS MAIL  
U.S. POSTAGE  
PAID  
MELVILLE, NEW YORK  
PERMIT NO. 123456

ADDRESS SERVICE REQUESTED



FIRST-CLASS MAIL  
Important Tax Document Enclosed

JOHN DOE  
33 EAST 17 STREET UNIT 2101  
NEW YORK NY 10003-2005