



Your Consolidated Form 1099 is the authoritative document for tax reporting purposes. We created this 1099 Information Guide to help streamline tax preparation and ensure accurate reporting of dividends, income, and taxable gains and losses. This document clarifies items that may be of particular interest to you when filing your 2023 taxes. Use the interactive table of contents to navigate the document.



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# 1 Dividends and Distributions (1099-DIV, Summary and Detailed)

### Understanding Your 1099-DIV

Dividends are distributions of money, stock, or other property paid by a corporation or mutual fund company. The dividends you initially received in your account may be classified differently on your 1099-DIV due to reallocation by the companies.

Ame Member FINR	ritrade		Information Int 123456789	Statemer Documer	nt Date: 02/01/2024 nt ID: XXXXXXXXXX	2023
PO BOX 2209 OMAHA, NE 6		JANE DOE 12345 ANY STREET ANYTOWN, ST 00000				
PAYER'S TIN	l: 47-0533629	RECIPIENT'S TIN: XXX-	XX-XXX			
11 - [ ] FATCA fili	ing requirement (see instructions)	Summa	ry Information		13 - [ ] FATCA filling r	equirement (see instruction
	S AND DISTRIBUTIONS 2023 1099-		7	NEOUS INFORM		•
1b- Qualified d 2a- Total capita 2b- Unrecaptur	al gain distributions (includes lines 2b, 2c, 2d, 2f) red Section 1250 gain	144.48 144.48 0.00 0.00		ome ncome tax withheld payments in lieu of di	vidends or interest	0.00 500.00 <b>0.00</b> 0.00
2c- Section 12 2d- Collectibles		0.00	SECTION 1	256 CONTRACTS	S 2023 1099-B*	OMB No. 1545-0
2e- Section 89 2f- Section 89 3- Nondivider 4- Federal in 5- Section 19	7 ordinary dividends 7 capital gain nd distributions come tax withheld 9A dividends	0.00 0.00 0.00 <b>0.00</b> 0.00	8- Profit or (I 9- Unrealized 10- Unrealized	oss) realized in 2023 of d profit or (loss) on ope	on closed contracts en contracts-12/31/2022 en contracts-12/31/2023	0.00 0.00 0.00 0.00
9- Cash liquid 10- Noncash li	untry or US possession: See detail 7- Foreign lation distributions quidation distributions terest dividends (includes line 13)		detailed in  * This is important tax if If you are required to f	subsequent sections of information and is be file a return, a neglig	transactions appear summarize of this document. eing furnished to the Internal F jence penalty or other sanctic termines that it has not been i	Revenue Service. on may be imposed
	private activity bond interest dividends (AMT)	0.00	, ou u			
13- Specified p	OF PROCEEDS, GAINS & LOSSES, A	DJUSTMENTS AND WI	THHOLDING			
13- Specified p SUMMARY Refer to the 1099-	OF PROCEEDS, GAINS & LOSSES, A -B and Proceeds not reported to the IRS pages to ensure	DJUSTMENTS AND WI'	THHOLDING s and to determine the correct ga			
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13- Specified p	OF PROCEEDS, GAINS & LOSSES, A  -B and Proceeds not reported to the IRS pages to ensured form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS)	DJUSTMENTS AND WIT e that you consider all relevant item: Proceeds  446.00 0.00	THHOLDING s and to determine the correct ga Cost basis 217.50 0.00	Market discount 0.00 0.00	Wash sale loss disallowed 0.00 0.00	Net gain or loss(-) 228.50 0.00 0.00
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13- Specified p SUMMARY Refer to the 1099- Term Short Short Long Long Long Long Undetermined	OF PROCEEDS, GAINS & LOSSES, A B and Proceeds not reported to the IRS pages to ensur Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS) C or F (Form 1099-B not received)	DJUSTMENTS AND WI' e that you consider all relevant items Proceeds  446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00	THHOLDING s and to determine the correct gas  217.50 0.00 0.00 217.50 28,413.00 39,900.00 0.00 68,313.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00	Wash sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 6,500.00 0.00 0.00 0.00	Net gain or loss(-) 228.5( 0.00 0.00 228.5( 15,159.5( 1,015.2e 0.00 16,174.7( 0.00 0.00
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13- Specified p SUMMARY Refer to the 1099- Term Short Short Long Long Long Long Undetermined	OF PROCEEDS, GAINS & LOSSES, A -B and Proceeds not reported to the IRS pages to ensur Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term B or E (basis not reported to the IRS) C or F (Form 1099-B not received)  Total Undetermined-term  Grand total	DJUSTMENTS AND WI' e that you consider all relevant items Proceeds  446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00 0.00 0.00	THHOLDING s and to determine the correct ga  Cost basis  217.50 0.00 0.00 217.50 28,413.00 39,900.00 0.00 68,313.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00	Wash sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 6,500.00 0.00 0.00 0.00 0.00	

### Line 1a: Total ordinary dividends

Ordinary dividends are the most common type of distribution and are paid out of the earnings and profits of the issuer. Line 1a includes Line 1b (Qualified dividends) and Line 5 (Section 199A dividends).

# Line 1b: Qualified dividends

Qualified dividends are ordinary dividends that may be eligible for a lower tax rate than ordinary dividends. But there are certain holding period requirements that must be met to be eligible for this lower tax rate. TD Ameritrade will report a dividend as qualified if it has been paid by a U.S. or qualified foreign corporation and it is readily tradable on a U.S. exchange. TD Ameritrade will not determine if applicable holding periods have been met. You will need to consult with a qualified tax advisor for guidance. Qualified dividends are included in the amount reported on Line 1a. Distributions paid by regulated investment companies (RICs) and Real Estate Investment Trusts (REITs) are not considered qualified and will be reported only on Line 1a as ordinary dividends, or on Line 5 as section 199A dividends.



### Line 2a: Total capital gain distributions

Capital gain distributions are paid by mutual funds or other RICs and REITs. These are not capital gains from selling or trading stock or securities within your account. These are distributions paid by the issuer.

### Line 2e: Section 897 ordinary dividends

Shows the portion of the amount in Box 1a that is section 897 gain attributable to disposition of USRPIs.

### Line 2f: Section 897 capital gain

Shows the portion of the amount in Box 2a that is section 897 gain attributable to disposition of USRPIs.

### Line 3: Nondividend distributions

Nondividend distributions are distributions that are not paid out of the earnings and profits of a corporation or mutual fund. These are also referred to as a return of capital and reduce the cost basis in the security. It is not taxed until the basis in your security is recovered.

### Line 4: Federal income tax withheld

Federal income tax withheld represents any U.S. taxes withheld from the distributions. This could be a result of a restriction on the account. This is not a foreign withholding.

### Line 5: Section 199A dividends

Dividends received from a REIT that qualify as section 199A dividends are not considered capital gain dividends and are not qualified dividend income, as defined in section 1(h)(11) of the Internal Revenue Code.

### Line 6: Investment expenses

Investment expenses include your share of expenses of nonpublicly offered RICs.

### Line 7: Foreign tax paid

Foreign tax paid on dividends and other distributions on stocks is reported here.

### Line 8: Foreign country or U.S. possession

This is the name of the foreign country or U.S. possession for which the foreign tax was paid. This section will list "Various" if there is more than one applicable country. Details for each transaction and all countries will be listed on the "Foreign Income and Taxes Summary" page.

### Lines 9 and 10: Cash liquidation distributions and noncash liquidation distributions

Liquidation distributions are payments received during a partial or complete liquidation of a corporation. These distributions can be either cash or noncash and are at least in part a return of capital. Cash liquidation distributions are reported on Line 9. Noncash liquidation distributions are reported on Line 10.



### **Detail for Dividends and Distributions**

TD Ameritrade Clearing, Inc.		Account	123456789
	Detail for Dividends and Distributions		
2023		02/01/202	24

This section of your tax information statement contains the payment level detail of your taxable dividends, capital gains distributions, exempt-interest dividends, nondividend distributions and liquidation distributions. Also shown are the fair market values of any taxable stock dividends or noncash liquidation distributions.

Federal, state and foreign tax withheld and investment expenses are presented as negative amounts but do not net against the reportable income totals. All amounts are grouped by security, with the transactions listed in chronological order. Subtotals for each security are provided. For situations in which the tax character of a distribution (or part thereof) is different than at the time it was paid, endnotes are provided for further explanation.

Note that a payment characterized as a "Qualified dividend" is only issuer-qualified. Reallocation of a dividend and its tax character is determined by the issuer.

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	No
XTERNAL INTERNET TECH	00206R102 EITS		03/29/23	322.29	Qualified dividend	
			06/28/23	363.08	Qualified dividend	
				685.37	Total Dividends & distributions	
IRST ANNUAL HOLDINGS COM	02209S103 PHYL		02/04/23	77.95	Nonqualified dividend	
			03/04/23	72.10	Nonqualified dividend	
			04/07/23	77.87	Nonqualified dividend	
			04/07/23	28.00	Long-term capital gain	
			04/07/23	1.90	Short-term capital gain	
			05/06/23	73.12	Nonqualified dividend	
			06/04/23	75.31	Nonqualified dividend	
			07/07/23	74.05	Nonqualified dividend	
				480.30	Total Dividends & distributions	
OUSING INC SPONS ADR	055622104 HGBW		03/25/23	100.00	Nonqualified dividend	
			03/25/23	20.00	Section 897 capital gain	
			03/25/23	20.00	Section 897 ordinary dividends	
			03/25/23	20.00	Section 897 short-term capital gain	
			03/25/23	-2.00	Foreign tax withheld-Various	
				160.00	Total Dividends & distributions	
				-2.00	Total Foreign tax withheld	
OLOGICAL CENTER F	347564993 BI		01/15/23	17.95	Qualified dividend	
			01/15/23	22.10	Nonqualified dividend	
			03/15/23	177.87	Qualified dividend	
			03/15/23	25.00	Nonqualified dividend	
			09/15/23	5.90	Qualified dividend	
			09/15/23	93.12	Nonqualified dividend	
			12/15/23	55.31	Qualified dividend	
			12/15/23	13.98	Nonqualified dividend	

### Overview

The items listed here provide a line-by-line breakdown of the totals listed on your 1099-DIV on Page 1 of your Consolidated Form 1099. This section of your form is sorted alphabetically, based on the Security description found in the left column. The CUSIP and symbol (if available) are also listed for further reference. Please make note that many of the detailed sections of the form will now include helpful annotations to simplify the form where possible.

### Date

- Each individual payment received, for each security, is listed separately, with the payable dates of each listed in the Date column.
- Dividend payments made by a RIC or REIT are reported based on their record date. Therefore, dividends declared in October, November, or December, but paid in January of the following year, will be reported on your 1099 in the year they are declared. These are commonly referred to as spillover dividends.

### Amount

The Amount column will display each payment date separately for each security. The total of all payments received for that security will be listed last, and is denoted by the "Total Dividends & distributions" field to the right.

### Transaction type and Notes

• The type of payment received will be listed under the Transaction type column. This may include qualified dividend, nonqualified dividend, nondividend distribution, foreign tax withheld, etc. A "note" identifier may be listed under the Notes column to indicate that additional information for that payment has been provided. Please check the final page for an explanation of the corresponding code.



• A commonly seen identifier for dividend payments is the code "03." This indicates that the payment received was subject to an income reallocation by the company. A company, typically a RIC or REIT, can reallocate its dividend payments—this is commonly done in January, February, or March of the following year. A dividend originally paid as qualified, for example, may now be divided, with a portion reported as qualified, a portion reported as nonqualified, and a portion reported as a nondividend distribution. These are decisions made by the company or fund, which can make these changes up to three years after the original payment.

### Qualified dividend

Dividend payments may be deemed qualified if they are readily tradable on a U.S. exchange and are paid by a U.S. corporation or a qualified foreign corporation. Qualified dividends have a more favorable tax rate in comparison with nonqualified dividends. However, the IRS requires that shareholders hold their stock investment for more than 60 days during the 121-day period that begins 60 days prior to the ex-dividend date, which is the day after a corporation's board declares a dividend payment to shareholders. If you are unsure whether you meet this threshold, you may wish to speak with a tax advisor regarding the qualified dividends on your 1099-DIV.

### Nonqualified dividend

Nonqualified dividends are ordinary dividends. These distributions are taxed at the same rates as ordinary income, and are not subject to any favorable tax treatment. Nonqualified dividends are included in Line 1a of your 1099-DIV.

### Nondividend distribution

A nondividend distribution, commonly referred to as return of capital, is a distribution not paid out of the earnings of a corporation or mutual fund. Each payment will reduce your cost basis accordingly. These payments are considered a return of your cost, and thus are nontaxable until your basis is recovered. After this, you report the dividend as a capital gain.

### Foreign tax withheld

- Foreign tax may be withheld by the issuer when a dividend is paid on a foreign security. However, this is dependent upon the security's country of origin. Any tax withheld will be reported as Foreign Tax Withheld on the 1099-DIV. The country of origin will be denoted in the Transaction type column, with a more detailed breakdown (including country codes) on the Foreign Income and Taxes Summary page.
- TD Ameritrade is not the withholding agent on these funds, but we will report the amount withheld at the source. Any inquiries regarding withholding on a foreign security, or the rate applied, should be directed to the company.

### Unrecaptured Section 1250 gain

This refers to gains from depreciable real property passed to shareholders from a RIC or REIT.

### Cash and noncash liquidation distributions

The amount of capital returned to the investor when a business is partially or completely liquidated is reported on the 1099-DIV.

### Long- and short-term capital gain distribution

Capital gains incurred by a RIC or REIT are passed through the fund to its shareholders. Long-term capital gains receive favorable tax treatment in comparison with short-term capital gains, which are treated as ordinary income. As a result, your short-term capital gain distributions for each payment are reported on Line 1a of your 1099-DIV (with ordinary dividend income), while the long-term capital gains will be included on Line 2a.



# 2 Sales Transactions (Summary and Detailed)

### Overview

Your 1099-B is divided based on the terms of sale and on IRS reporting requirements for brokers. For example, all short-term transactions involving covered securities will be reported in one section, and all short-term transactions involving noncovered securities will be reported in another section. Your cost basis is tracked on a lot-by-lot basis, so it is possible for one sale to be split between each section because the lots sold were purchased on different dates. You may need to review all sections of your 1099-B if you are trying to reconcile a single transaction.

- The Sales Transactions section provides a summary of Proceeds, Cost basis, net gains/losses, and other adjustments such as Wash sale adjustments and Market discount.
- The Sales Transactions are grouped into three categories: Short-term, Long-term, and Undetermined.

Ameritrade  Member FINRA/SIPC		x Information ount 123456789	Statement Document	t Date: 02/01/2024 t ID: XXXXXXXXXX	2023
PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900	JANE DOE 12345 ANY STREET ANYTOWN, ST 00000				•
PAYER'S TIN: 47-0533629	RECIPIENT'S TIN: XX	x-xx-xxxx			
11 - [ ] FATCA filling requirement (see instructions)		nary Information			requirement (see instruction
DIVIDENDS AND DISTRIBUTIONS 2023 1099-	-DIV* OMB No. 1545-011	10 MISCELI	LANEOUS INFORM	ATION 2023 1099-MI	SC* OMB No. 1545-01
1a- Total ordinary dividends (includes lines 1b, 5, 2e) 1b- Qualified dividends 2a- Total capital gain distributions (includes lines 2b, 2c, 2d, 2f) 2b- Unrecaptured Section 1250 gain	0.00			vidends or interest	0.00 500.00 <b>0.00</b> 0.00
2c- Section 1202 gain 2d- Collectibles (28%) gain	0.00 0.00	SECTION	N 1256 CONTRACTS	2023 1099-B*	OMB No. 1545-0
2e- Section 897 ordinary dividends 2f- Section 897 capital gain 3- Nondividend distributions 4- Federal income tax withheld 5- Section 199A dividends	0.00 0.00 0.00 <b>0.00</b> 0.00	8- Profit o 9- Unreali 10- Unreali	r (loss) realized in 2023 or zed profit or (loss) on ope zed profit or (loss) on ope ate profit or (loss) on cont	n closed contracts n contracts-12/31/2022 n contracts-12/31/2023	0.00 0.00 0.00 0.00 0.00
6- Investment expenses 8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)	0.00 tax paid: 0.00 0.00 0.00 0.00 0.00	detailed * This is important to If you are required t	in subsequent sections of ax information and is be to file a return, a negligi	transactions appear summarize f this document. ing furnished to the Internal I ence penalty or other sanctio ermines that it has not been	Revenue Service. on may be imposed
Foreign country or US possession: See detail 7- Foreign     Cash liquidation distributions     Noncash liquidation distributions     Exempt-interest dividends (includes line 13)     Specified private activity bond interest dividends (AMT)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00	detailed  * This is important ta  If you are required t  you if this income is	in subsequent sections of ax information and is be to file a return, a negligi	f this document. ing furnished to the Internal I ence penalty or other sanction	Revenue Service. on may be imposed
8- Foreign country or US possession: See detail 7- Foreign     9- Cash liquidation distributions     10- Noncash liquidation distributions     12- Exempt-interest dividends (includes line 13)     13- Specified private activity bond interest dividends (AMT)     SUMMARY OF PROCEEDS, GAINS & LOSSES, A	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ADJUSTMENTS AND W	detailed  * This is important to if you are required t you if this income is  ITHHOLDING	in subsequent sections of ax information and is be of file a return, a negligitaxable and the IRS det	f this document. ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been	Revenue Service. on may be imposed reported.
Foreign country or US possession: See detail 7- Foreign     Gash liquidation distributions     10- Noncash liquidation distributions     12- Exempt-interest dividends (includes line 13)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 ADJUSTMENTS AND W	detailed  * This is important to if you are required t you if this income is  ITHHOLDING	in subsequent sections of ax information and is be of file a return, a negligitaxable and the IRS det	f this document. ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been	Revenue Service. on may be imposed or reported.
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)  SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurem Form 8949 type  Short A (basis reported to the IRS) Short B (basis not reported to the IRS)  Short C (Form 1099-B not received)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	* This is important tat If you are required t you if this income is **ITHHOLDING** ms and to determine the correct Cost basis** 217.50 0.00 0.00	in subsequent sections of ax information and is be of lie a return, a negligit axable and the IRS det  gains and losses. The amou Market discount  0.00 0.00 0.00 0.00	f this document.  ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been into shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00	Revenue Service. on may be imposed reported.  nal purposes. Net gain or loss(-)  228.50 0.00 0.00
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT) SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurement of the IRS page	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	* This is important tate If you are required to you if this income is *TTHHOLDING* TTHHOLDING* TO State the correct Cost basis  217.50 0.00 0.00 217.50	in subsequent sections of ax information and is be of lie a return, a negligit taxable and the IRS det  gains and losses. The amou Market discount  0.00 0.00 0.00 0.00	f this document. ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been in ints shown below are for information Wash sale loss disallowed  0.00 0.00 0.00 0.00 0.00	Revenue Service. on may be imposed reported.  hal purposes. Net gain or loss(-)  228.50 0.00 0.00 228.50
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)  SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurement of the 1099-B and Proceeds not reported to the IRS pages to ensurement of the IRS bond A (basis reported to the IRS)  Short A (basis reported to the IRS)  Short C (Form 1099-B not received)  Total Short-term  Long D (basis reported to the IRS)  Long E (basis not reported to the IRS)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	* This is important tat If you are required t you if this income is **ITHHOLDING** ms and to determine the correct Cost basis** 217.50 0.00 0.00	in subsequent sections of ax information and is be of lie a return, a negligit axable and the IRS det  gains and losses. The amou Market discount  0.00 0.00 0.00 0.00	f this document.  ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been into shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00	Revenue Service. on may be imposed reported.  nel purposes. Net gain or loss(-)  228.50 0.00 0.00 228.55 15,159.50 1,015.25
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)  SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurement of the IRS pages to ensurement of the IRS bears not reported to the IRS)  Short A (basis reported to the IRS)  Short B (basis not reported to the IRS)  Short C (Form 1099-B not received)  Total Short-term  Long D (basis reported to the IRS)  Long E (basis not reported to the IRS)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	* This is important ta If you are required to you if this income is **ITHHOLDING**  ms and to determine the correct Cost basis  217.50 0.00 0.00 217.50 28,413.00 39,900.00	in subsequent sections of ax information and is be of file a return, a negligit axable and the IRS det t gains and losses. The amou Market discount  0.00 0.00 0.00 0.00 1,140.25	f this document.  ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been into shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00	Revenue Service. on may be imposed reported.  hal purposes.  Net gain or loss(-)  228.50  0.00  0.00  228.50  1,152.55  0.00
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT) SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurement of the IRS page	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	*This is important ta If you are required to you if this income is  *TTHHOLDING*  **ms and to determine the correct  **Cost basis*  217.50  0.00  0.00  217.50  28,413.00  39,900.00  0.00	in subsequent sections of ax information and is be of lie a return, a negligit taxable and the IRS det  gains and losses. The amou Market discount  0.00 0.00 0.00 0.00 0.00 1,140,25 0.00	ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been into shown below are for information Wash sale loss disallowed  0.00 0.00 0.00 0.00 6.500.00 0.00 0.00	Revenue Service. on may be imposed reported.  nal purposes.  Net gain or loss(-)  228.50 0.00 228.50 15.159.50 1,015.25 0.00 16,174.75
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)  SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensurement of the IRS pages to ensurement page to the IRS pages to ensurement pages to the IRS pages to ensurement page to the IRS pages to ensurement	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	*This is important ta If you are required to you if this income is *TTHHOLDING*  ms and to determine the correct Cost basis  217.50  0.00  0.00  217.50  28,413.00  39,900.00  0.00  68,313.00  0.00	in subsequent sections of ax information and is be of lie a return, a negligit taxable and the IRS det gains and losses. The amou Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00	If this document.  ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been  ints shown below are for information  Wash sale loss disallowed 0.00 0.00 0.00 0.00 6.500.00 0.00 0.00	Revenue Service.  on may be imposed reported.  nel purposes.  Net gain or loss(-)  228.50 0.00 0.00 228.55 11,015.25 0.00 16,174.75 0.00 0.00
8- Foreign country or US possession: See detail 7- Foreign 9- Cash liquidation distributions 10- Noncash liquidation distributions 12- Exempt-interest dividends (includes line 13) 13- Specified private activity bond interest dividends (AMT)  SUMMARY OF PROCEEDS, GAINS & LOSSES, A Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that the 1099-B and Proceeds not reported to the IRS)  Short A (basis reported to the IRS)  Short B (basis not reported to the IRS)  Short C (Form 1099-B not received)  Total Short-term  Long D (basis reported to the IRS)  Long E (basis not reported to the IRS)  Long F (Form 1099-B not received)  Total Long-term  Undetermined Undetermined  Undetermined Undetermined Total Long-ter not received)  Total Long-term  B or E (basis not reported to the IRS)  C or F (Form 1099-B not received)	tax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	*This is important ta If you are required to you if this income is  *TTHHOLDING*  ms and to determine the correct  Cost basis  217.50  0.00  0.00  217.50  28,413.00  39,900.00  0.00  68,313.00  0.00  0.00  0.00	tin subsequent sections of ax information and is be of lie a return, a negligit axable and the IRS det transfer and losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00 0.00	ing furnished to the Internal I ence penalty or other sanctic ermines that it has not been into shown below are for information Wash sale loss disallowed  0.00 0.00 0.00 6,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Revenue Service. on may be imposed reported.

1099 Information Guide 8

Changes to dividend tax classifications processed after your original tax form is issued for 2023 may require an amended tax form.



# **Detail for Sales Transactions**

	B and Proceeds not reported to the IRS pages to ensu	•	•			
Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	446.00	217.50	0.00	0.00	228.50
Short	B (basis not reported to the IRS)	0.00 B1	0.00 - B2	A3 0.00	-0.00	A5 0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	B4 0.00	0.00
	Total Short-term	446.00	217.50	0.00	0.00	228.50
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50
_ong	E (basis not reported to the IRS)	42,055.50	39,900.00	1,140.25	0.00	1,015.25
Long	F (Form 1099-B not received) - NNN	0.00	0.00	0.00	0.00	0.00
	Total Long-term	79,128.00	68,313.00	1,140.25	6,500.00	16,174.75
Undetermined	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Undetermined-term	0.00	0.00	0.00	0.00	0.00
	Grand total	79,574.00	68,530.50	1,140.25	6,500.00	16,403.25
Withholding		Amount				
Federal income	tax withheld	284.63				

## A1: Short-term Proceeds reported

Shows total Proceeds from short-term transactions for which Cost basis is reported to the IRS as shown in A2.

Guidelines from the IRS for reporting written contracts (Sale to open) on options in the 1099-B form stipulate that brokers report the Cost basis as zero, and the proceeds as the net amount—the sales proceeds received when the options were sold, minus the cost. Therefore, if you had written options closed in the tax year, **A1** would contain the net amount and not the actual proceeds received.

### A3: Market discount

Reports the Market discount.

### A4: Wash sale loss disallowed

Reports Wash sale loss disallowed for short-term transactions.

### A5: Net gain or loss

Shows net gain or loss on the short-term transactions for which Cost basis is reported to the IRS and is the difference between A1 and A2, including Market discount (subtract) and Wash sale adjustment (add).

### B1, B2, B3, B4: Total short-term Proceeds | Cost basis not reported

Shows total Proceeds from short-term transactions for which Cost basis is not reported to the IRS. Proceeds, however, are reported to the IRS. Cost basis, Market discount, and Wash sale adjustment may be shown in B2, B3, and B4, respectively, for informational purposes.

### NNN: Form 1099-B not received

Shows the Proceeds, Cost basis, Market discount, and Wash sale adjustment for transactions that the broker will not report in the 1099-B form. You may need to consult a licensed tax advisor to determine if and how these transactions should be reported to the IRS.



# D, E, F: Long-term Proceeds

Long-term transactions are also based on whether the Cost basis is reported to the IRS, not reported to the IRS, or if Form 1099-B is issued for transactions that have long-term holding periods.

### U1, U2, U3, U4: Undetermined

Shows Proceeds from transactions for which the holding period is unknown.

- You may need to contact a licensed tax advisor to determine the purchase dates or holding periods of Undetermined transactions.
- Cost basis, Market discount, and Wash sale adjustments may be shown in U2, U3, and U4, respectively, for informational purposes but are not reported to the IRS.

### Grand total

Shows the total Proceeds, total Cost basis, total Market discount, total Wash sale loss disallowed, and total Net gain or loss for the Sales Transactions for all the holding periods, including the Cost basis being reported and Cost basis not being reported to the IRS.



# **3** 1099-B

<b>2023 1099-B</b> * o	MB No. 1545-0715	Pro	ceeds from			hange Transactio	ons 02/01/2024	
2023 1099-15	WIB NO. 1945-07 15			(cor	itinued)		02/01/2024	
Report on Form 8949, Par	ANSACTIONS FOR I I with Box A checked. Bas ditional information" are NO	is is provided	to the IRS. (Line 12)		C			
1a- Description of prop	erty/CUSIP/Symbol	d		1		1f- Accrued mkt disc (D)		
1c- Date sold or disposed	Quantity	6- Repo	1d- Proceeds & rted (G)ross (N)et	1b- Date acquired	1e- Cost or other basis	1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed(X)	Additional information
EXTERNAL INTERNET 05/22/23	TECHNICAL SERVICES 10,000.000	/ CUSIP: 12	23456789 / Symbol: 11,350.50 N	EITS 01/29/23	10,000.00		1,350.50	Sale Ordinary gain/loss —
FIRST ANNUAL HOLDI 03/07/23	NGS / CUSIP: 123456789 1,000.000	9 / Symbol:	PHYL 84,575.00	01/15/23	96,475.00	6,500 W	-5,400.00	Merger
HOUSING INC / CUSIP 07/01/23	: 123456789 / Symbol: H0 15,000.000	ЭВW	16,350.00 N	VARIOUS	13,650.00	1,140.25 D	1,559.75	Total of 2 lots
07/01/23	7,000.000		6,630.00 N	03/15/23	7,000.00		-370.00	Sale Note: 26 — e
	Security total:		22,980.00		20,650.00	1,140.25 D	1,189.75	
JULES NORHAM HOUS 01/22/23	SING SERVICES JNHS F 2.000	eb 20 2023	60.0 Call / CUSIP: . -2,764.23	Symbol: JNHS 2/2 N/A— h	20/23 C 60.0 			Short sale closed-option
DOMESTIC CORPORA 06/24/23	T DCFC Jun 19 2023 48.0 5.000	0 Put / CUS	P: / Symbol: DCFC 509.11	6/19/23 P 48.5 06/22/23	0.00		509.11 <b>j</b>	Option expiration short position
TRANSATLANTIC GEN 07/18/23	E TGUK Sep 18 2023 125 5.000	5.0 Call / Cl	ISIP: / Symbol: TGU 207.25	K 9/18/23 C 125.0 07/17/23	0.00		207.25	Short sale closed-option
	R NOT Mar 20 2023 85.0	Put / CUSIF	•	1			k	
02/22/23	3.000		-408.68	02/20/23	0.00		-408.68	Short sale closed-option
	Totals:		116,448.95		127,125.00	1,140.25 D 6,500 W	-2,350.64	
Report on Form 8949, Par	ANSACTIONS FOR I I with Box B checked. Bas other basis," "Adjustments a	is is NOT pro	vided to the IRS. (Lin	ne 12)	I information" are	NOT reported to the IRS.		
1a- Description of prop	erty/CUSIP/Symbol							
1c- Date sold or disposed	Quantity	6- Repo	1d- Proceeds & rted (G)ross (N)et	Date acquired	Cost or other basis	Adjustments & Code(s), if any**	Gain or loss(-) & 7- Loss not allowed(X)	Additional information
ENTERPRISE TELECO 11/05/23	M / CUSIP: 123456789 / 1,400.000		D 111,028.77 N	02/08/23	91,315.43		19,713.34	Sale Proceeds adjusted for option premium of \$7.042.07
	Totals:		111,028.77		91,315.43	3	19,713.34	φ,,οτε.υ,

# a Ordinary gain changes

We must report whether any gain or loss from covered transactions is short-term, long-term, or ordinary. We will continue to display ordinary gain transactions within the established capital gains categories. However, since the 1099-B does not include a section for ordinary income, we will indicate it in the Additional information column.

# **b** Compound columns

The columns of data are arranged side by side, and the column headings are stacked one above the other, spanning both columns.



# c 1f-Accrued mkt disc (D) & 1g-Wash sale loss disallowed (W)

This brings together Boxes 1f (Accrued market discount) and 1g (Wash sale loss disallowed). The first column displays the adjusted amount reported. The second column shows whether the adjustment is for a Wash sale loss disallowed (indicated by W) or Accrued market discount (indicated by D).

### Collectibles

Box 3 reflects collectibles. For any transaction that meets this condition, a checkbox will appear next to the box number in the additional information column.

# d Proceeds & Reported (G)ross/(N)et

This indicates whether proceeds are reported as adjusted for option premiums. This will show as either (G)ross or (N)et. For example, the "N" in this column indicates the proceeds are reported as net of premiums.

# e Note codes

For some explanations, there will be a "Note" identifier. If you see this, please check the final page for the explanation of the corresponding code.

### Option premium on assignment/exercise

If a security is sold from an assignment or exercise of an option, the automatic proceed adjustment will be noted:

- f This indicates the amount by which the proceeds have been adjusted for an option premium.
- 9 Proceeds are Net of the premium adjustment.

### Noncovered option

h Please note: The date acquired for noncovered options will show as N/A on the 1099.

### Closing/expiration of written option

- i The Additional information column tells you this short option was closed by expiration.
- j The Additional information column tells you this short option was closed by a covering transaction.
- k The Gain or loss (-) total shown should be the aggregate amount from the open and close of the particular position and should match the proceeds reported as well.

Note: This number can be positive or negative (-) depending on the activity.

### **Additional Notes:**

### Column 1b: Date acquired

- This is the purchase date of any securities sold. If the securities sold were purchased on a variety of dates, "Various" will be listed as the date acquired. The total number of lots involved in the sale will be listed under the Additional information column. For detailed information regarding each separate lot, please refer to GainsKeeper®.
- In the event of a buy to cover on a short position, the date acquired will be the trade date of the buy to cover. The date the position was actually opened (or sold short) is not used for reporting purposes.



### Column 1c: Date sold or disposed

This is the trade date of the sale or exchange of shares. In the event of a buy to cover on a short position, this will be the settlement date of the buy to cover.

### Quantity

The total number of shares sold for that transaction will be listed here. If your sale was both long-term and short-term, the total number of short-term shares will be reported in one section, and the total number of long-term shares will be reported in the other. Because of this, you may need to review all sections of your 1099-B if you are trying to reconcile a single trade.

### "Security Totals" row/Totals row

- In the event of multiple trades of a single security, the total basis, proceeds, adjustments, and gain/loss of all shares sold will be listed in the "Security Totals" row.
- The total of all securities sold in each section of the 1099-B will also be calculated and listed next to the "Totals" field. These figures will match the corresponding line item in the summary of "Sales Transactions" on Page 1 of your Consolidated Form 1099.

### Column 1e: Cost or other basis

- The total adjusted cost basis for each trade is reported here. The cost basis listed on your 1099-B will include the price of the shares purchased, plus any commission and fees. Your cost basis may look different from what you originally paid for it. This is because your adjusted cost will also factor in any return of capital payments, wash sales, or other adjustments that might affect your cost basis. If the security sold was purchased in multiple lots, the basis listed will be the sum of each lot sold.
- Depending on the transaction, there may be additional reporting requirements the broker must abide by that affect how basis is reported. Many times, additional reporting requirements can be found by referring to the Additional information column.

### Gain or loss(-) and Loss not allowed

- Your gain or loss for each sale will be listed here, but will not be reported to the IRS by TD Ameritrade. If you have wash sale adjustments listed in column 1g, these have already been accounted for in determining your gain or loss for that transaction.
- Loss not allowed does not refer to wash sale losses disallowed. If you were subject to a corporate action in which you were not allowed to claim a loss, that amount would be listed here.



# 4 Regulated Futures and 1256 Contracts (1099-B)

### Regulated Futures and Section 1256 Contracts (2023 1099-B)

The summary information of the 1099-B includes a part for Section 1256 contracts. The regulations on Section 1256 contracts require brokers to report profit or loss on closed contracts, unrealized profit or loss at the end of the previous tax year, unrealized profit or loss for the current tax year, and an aggregate profit or loss figure.

Member FINRA	ritrade Assec		nformation nt 123456789	Statement Date: Document ID:	02/01/2024 XXXXXXXXXX	2023
PO BOX 2209 OMAHA, NE 68 Client Services	3103-2209 s: <b>800-669-3900</b>	JANE DOE 12345 ANY STREET ANYTOWN, ST 00000				
PAYER'S TIN	: 47-0533629	RECIPIENT'S TIN: XXX->	(X-XXXX			
11 - [ ] FATCA fillin	ng requirement (see instructions)	Summa	ry Information		13 - [ ] FATCA filing red	uirement (see instruction
DIVIDENDS	AND DISTRIBUTIONS 2023 1099-I	OMB No. 1545-0110	MISCELLAN	NEOUS INFORMATION	N 2023 1099-MIS	C* OMB No. 1545-01
1b- Qualified di 2a- Total capita	al gain distributions (includes lines 2b, 2c, 2d, 2f) red Section 1250 gain	144.48 144.48 0.00 0.00 0.00		ne come tax withheld cayments in lieu of dividends	or interest	0.00 500.00 <b>0.00</b> 0.00
2d- Collectibles	s (28%) gain	0.00	SECTION 12	56 CONTRACTS	2023 1099-B*	OMB No. 1545-07
2f- Section 897 3- Nondividen	nd distributions come tax withheld 9A dividends	0.00 0.00 0.00 <b>0.00</b> 0.00	8- Profit or (los 9- Unrealized 10- Unrealized 11- Aggregate p	ss) realized in 2023 on closed profit or (loss) on open contra profit or (loss) on open contra profit or (loss) on contracts	acts-12/31/2022	0.00 0.00 0.00 0.00
0	t U.O O d-t-il - 7		If applicable	, proceeds from sale transact	tions appear summarized	below and are
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p	untry or US possession: See detail 7- Foreign ta ation distributions quidation distributions erest dividends (includes line 13) rivate activity bond interest dividends (AMT)	0.00 0.00 0.00 0.00	detailed in s * This is important tax in If you are required to fil you if this income is tax	, proceeds from sale transact ubsequent sections of this do formation and is being furr e a return, a negligence pe able and the IRS determine	ocument. hished to the Internal Re enalty or other sanction	evenue Service. may be imposed
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p SUMMARY	lation distributions quidation distributions quest dividends (includes line 13) quivate activity bond interest dividends (AMT) OF PROCEEDS, GAINS & LOSSES, AI	0.00 0.00 0.00 0.00 0.00 <b>DJUSTMENTS AND WIT</b>	detailed in s * This is important tax in If you are required to fil you if this income is tax: THHOLDING	ubsequent sections of this do formation and is being furr e a return, a negligence po able and the IRS determine	ocument. nished to the Internal Re enalty or other sanctior s that it has not been re	evenue Service. may be imposed ported.
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p SUMMARY	lation distributions quidation distributions erest dividends (includes line 13) rivate activity bond interest dividends (AMT)	0.00 0.00 0.00 0.00 0.00 <b>DJUSTMENTS AND WIT</b>	detailed in s * This is important tax in If you are required to fil you if this income is tax: THHOLDING	ubsequent sections of this do formation and is being fur e a return, a negligence peable and the IRS determined as and losses. The amounts show	ocument. nished to the Internal Re enalty or other sanctior s that it has not been re	evenue Service. I may be imposed ported.
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p SUMMARY Refer to the 1099-	lation distributions puidation distributions prest dividends (includes line 13) private activity bond interest dividends (AMT) OF PROCEEDS, GAINS & LOSSES, AI B and Proceeds not reported to the IRS pages to ensure	0.00 0.00 0.00 0.00 0.00 0.00  DJUSTMENTS AND WIT that you consider all relevant items	detailed in s * This is important tax in If you are required to fil you if this income is tax: **THOLDING** and to determine the correct gain	ubsequent sections of this do formation and is being fur e a return, a negligence peable and the IRS determined as and losses. The amounts show	nished to the Internal Research or other sanction is that it has not been re	evenue Service. In may be imposed ported.  Purposes.  Net gain or loss(-)  228.50 0.00
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p SUMMARY Refer to the 1099- Term Short Short	lation distributions quidation distributions erest dividends (includes line 13) rivate activity bond interest dividends (AMT) OF PROCEEDS, GAINS & LOSSES, AI B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS)	0.00 0.00 0.00 0.00 0.00 DJUSTMENTS AND WIT that you consider all relevant items Proceeds 446.00 0.00	detailed in s  * This is important tax in If you are required to fil you if this income is tax: "HHOLDING and to determine the correct gain Cost basis 217.50 0.00	Übsequent sections of this do formation and is being fur e a return, a negligence pe able and the IRS determine us and losses. The amounts show Market discount  0.00 0.00	icument.  incument.  incument to the Internal Repeated to the Internal	evenue Service.  Imay be imposed ported.  purposes.  Net gain or loss(-)  228.50  0.00  0.00
9- Cash liquid 10- Noncash lic 12- Exempt-inte 13- Specified p SUMMARY Refer to the 1099- Term Short Short	attion distributions upidation distributions erest dividends (includes line 13) rivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  B and Proceeds not reported to the IRS pages to ensure Form 8349 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)	0.00 0.00 0.00 0.00 0.00 DJUSTMENTS AND WIT that you consider all relevant items Proceeds  446.00 0.00 0.00	detailed in s * This is important tax in if you are required to fil you if this income is tax: **THHOLDING** and to determine the correct gain: **Cost basis**  217.50 0.00 0.00	Übsequent sections of this do formation and is being furr e a return, a negligence pe able and the IRS determine us and losses. The amounts show Market discount  0.00 0.00 0.00	ished to the Internal Renalty or other sanctiors that it has not been rembelow are for informational sale loss disallowed  0.00 0.00 0.00	evenue Service.  In may be imposed ported.  Purposes.  Net gain or loss(-)  228.50 0.00 0.00 228.50 15,159.50 1,015.25
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9- Cash liquid 10- Noncash lic 110- Noncash lic 12- Exempt-int 13- Specified p SUMMARY Refer to the 1099- Term Short Short Short Long Long	lation distributions quidation distributions prest dividends (includes line 13) errest dividends (includes line 13) errest dividends (fincludes line 13) errors described interest dividends (AMT) OF PROCEEDS, GAINS & LOSSES, AI 8 and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received) Total Long-term B or E (basis not reported to the IRS) C or F (Form 1099-B not received)	0.00 0.00 0.00 0.00 0.00  DJUSTMENTS AND WIT that you consider all relevant items Proceeds  446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00	### detailed in s  * This is important tax in if you are required to fil you if this income is tax:  ###################################	übsequent sections of this do formation and is being furr e a return, a negligence pe able and the IRS determine  ss and losses. The amounts show Market discount  0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00 0.00	instance of the internal Research of the internal Remailty or other sanctions that it has not been remailed in the internal Remailty or other sanctions sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 6,500.00 0.00 0.00 0.00	evenue Service.  I may be imposed ported.    purposes.   228.56   0.00   0.00   228.56   15,159.50   1,015.25   0.00   16,174.75   0.00
9- Cash liquid 10- Noncash lic 112- Exempt-Init 13- Specified p SUMMARY Refer to the 1099- Term Short Short Short Long Long Long Undetermined	attion distributions quidation distributions erest dividends (includes line 13) rivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI Be and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS)	0.00 0.00 0.00 0.00 0.00  DJUSTMENTS AND WIT that you consider all relevant items Proceeds 446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00	# This is important tax in if you are required to fil you if this income is tax: ####################################	übsequent sections of this do formation and is being fur e a return, a negligence pe able and the IRS determine  is and losses. The amounts show Market discount  0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00	instance of the internal Research of the International State of the International S	evenue Service.  In may be imposed ported.  Purposes.  Net gain or loss(-)  228.50 0.00 0.00 228.55 1,015.25 0.00 16,174.75 0.00 0.00
9- Cash liquid 10- Noncash lic 112- Exempt-Init 13- Specified p SUMMARY Refer to the 1099- Term Short Short Cong Cong Cong Cong Cong Cong Cong Cong	lation distributions quidation distributions prest dividends (includes line 13) errest dividends (includes line 13) errest dividends (fincludes line 13) errors described interest dividends (AMT) OF PROCEEDS, GAINS & LOSSES, AI 8 and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received) Total Long-term B or E (basis not reported to the IRS) C or F (Form 1099-B not received)	0.00 0.00 0.00 0.00 0.00  DJUSTMENTS AND WIT that you consider all relevant items Proceeds  446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00	### detailed in s  * This is important tax in if you are required to fil you if this income is tax:  ###################################	übsequent sections of this do formation and is being furr e a return, a negligence pe able and the IRS determine  ss and losses. The amounts show Market discount  0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00 0.00	instance of the internal Research of the internal Remailty or other sanctions that it has not been remailed in the internal Remailty or other sanctions sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 6,500.00 0.00 0.00 0.00	purposes.  Net gain or loss(-)  228.50 0.00 0.00 228.55 1,015.25 0.00 16,174.75 0.00 0.00
9- Cash liquid 10- Noncash lic 112- Exempt-Init 13- Specified p SUMMARY Refer to the 1099- Term Short Short Short Long Long Long Undetermined	ation distributions quidation distributions prest dividends (includes line 13) rivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received) Total Long-term  B or E (basis not reported to the IRS) C or F (Form 1099-B not received) Total Undetermined-term	0.00 0.00 0.00 0.00 0.00 0.00 0.00  DJUSTMENTS AND WIT that you consider all relevant items Proceeds  446.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00 0.00	detailed in s * This is important tax in if you are required to fil you if this income is tax: **HHOLDING**  and to determine the correct gain*  Cost basis  217.50 0.00 0.00 217.50 28.413.00 39.900.00 0.00 68,313.00 0.00 0.00 0.00 0.00	übsequent sections of this do formation and is being furr e a return, a negligence pe able and the IRS determine  ss and losses. The amounts show Market discount  0.00 0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00 0.00 0.00 0.00 0.00	instance of the internal Research of the inter	evenue Service. I may be imposed ported.

Under the mark-to-market rule, all 1256 contracts held at the end of the tax year are treated as if they were closed at fair market value on the last business day of the year. Gain or loss is reported based on this deemed close. The cost basis of the contract is then adjusted to be the fair market value.

### Line 8: Profit/loss on 2023 closed contracts

Reports profit or loss on all contracts closed in 2023.

# Line 9: Unrealized profit/loss on open contracts 12/31/2022

Unrealized profit or loss at the end of 2022.

### Line 10: Unrealized profit/loss on open contracts 12/31/2023

Unrealized profit or loss at the end of 2023.

### Line 11: Aggregate profit/loss on contracts

Aggregate profit or loss on all contracts.



# **5** 1099-INT

The 1099-INT accommodates broker reporting requirements pertaining to fixed-income adjustments, as represented below:

TD Ameritrade Clearing, Inc.	Cummer - I	Account 123456789	
	Summary In		
2023	(contin	nued) 02/01/2024	
INTEREST INCOME 2023 1099-INT	OMB No. 1545-0112	ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS	
This is important tax information and is being furnished to the Inter If you are required to file a return, a negligence penalty or other sar		Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts or original Issue Discount income for your income tax return(s). The amounts s	
imposed on you if this income is taxable and the IRS determines th		section are for your reference when preparing your income tax return(s).	alowii iii un
reported.		Original issue discount for 2023	380.
1- Interest income (not included in line 3)	69.950.51	Acquisition premium (covered lots)	0.
2- Early withdrawal penalty	0.00	Acquisition premium (noncovered lots)	80.
3- Interest on US Savings Bonds & Treasury obligations	0.00	Original issue discount on Treasury obligations	0.
4- Federal income tax withheld	0.00	Acquisition premium	0.
5- Investment expenses	0.00	Acquisition premium, Treasury obligations (noncovered lots)	0.
7- Foreign country or US possession: 6- Foreign tax paid:	0.00	Tax-exempt OID	0.
8- Tax-exempt interest (includes line 9)	39.325.44	Tax-exempt OID (lots not reported)	497.
9- Specified private activity bond interest (AMT)	4.500.00	Acquisition premium	44.
10- Market discount (covered lots)	0.00	Acquisition premium (lots not reported)	125.
11- Bond premium (covered lots)	119.16	Tax-exempt OID on private activity bonds	0.
12- Bond premium on Treasury obligations (covered lots)	0.00	Tax-exempt OID on private activity bonds (lots not reported)	75.
13- Bond premium on tax-exempt bonds (categorized below)	112.58	Acquisition premium (AMT)	0.
Tax-exempt obligations (covered lots)	112.58	Acquisition premium (AMT, lots not reported)	75.
Tax-exempt private activity obligations (AMT, covered lots)	0.00	Market discount (all lots)	0.
14- Tax-exempt and tax credit bond CUSIP number	See detail	Early withdrawal penalty	0.
		Investment expenses	0.
The following amounts are not reported to the IRS. They are presented he when preparing your tax return(s).	•	RECONCILIATIONS, FEES, EXPENSES AND EXPENDITU  The amounts in this section are not reported to the IRS. They are presented	
Taxable accrued interest paid Taxable accrued Treasury interest paid	999.08	reference when preparing your income tax return(s).	
Taxable accrued Treasury Interest paid Tax-exempt accrued interest paid	0.00	Other Receipts & Reconciliations- Partnership distributions	0.
Tax-exempt accrued interest paid (AMT)	0.00	Other Receipts & Reconciliations- Foreign tax paid- partnership	0.
Taxable accrued nonqualified interest paid	159.44	Other Receipts & Reconciliations- Return of principal	0.
Tax-exempt accrued nonqualified interest paid	0.00	Other Receipts & Reconciliations- Deferred income payment	0.
Tax-exempt accrued nonqualified interest paid (AMT)	0.00	Other Receipts & Reconciliations - Deemed premium	0.
Nonqualified interest	2,660.00	Other Receipts & Reconciliations- Income accrual- UIT	Ö.
Tax-exempt nonqualified interest	0.00	Other Receipts & Reconciliations- Basis adjustments	0.
Tax-exempt nonqualified interest (AMT)	0.00	Other Receipts & Reconciliations- Foreign tax pd beyond treaty	O.
Interest shortfall on contingent payment debt	0.00	Fees & Expenses- Margin interest	103.
Bond premium- Non Treasury obligations (noncovered lots)	175.55	Fees & Expenses- Dividends paid on short position	0.
Bond premium- Treasury obligations (noncovered lots)	0.00	Fees & Expenses- Interest paid on short position	0.
Bond premium- Tax-exempt obligations (noncovered lots)	733.13 61.96	Fees & Expenses- Non reportable distribution expense	0.
Bond premium- Tax-exempt obligations (AMT, noncovered lots) Market discount (noncovered lots)	0.00	Fees & Expenses- Other expenses	2.
Market discount (noncovered lots)	0.00	Fees & Expenses- Severance tax	0.
CTATE TAN WITHHELD		Fees & Expenses- Organizational expense	0.
STATE TAX WITHHELD		Fees & Expenses- Miscellaneous fees	0.
Use the details of the State Tax Withholding page(s) to determine the appryour income tax return(s). The amounts shown in this section are for your	reference.	Fees & Expenses- Tax-exempt investment expense Foreign Exchange Gains & Losses- Foreign currency gain/loss	0. 0.
1099-DIV total withheld	0.00		
1099-INT total withheld	0.00		
1099-OID total withheld	0.00		
1099-MISC total withheld	0.00		
1099-B total withheld	0.00		

### Line 1: Interest income

Shows taxable interest paid into the account during the calendar year. It does not include the interest from Line 3.

### Line 2: Early withdrawal penalty

Shows the interest or principal forfeited due to an early withdrawal of time savings.

### Line 3: Interest on U.S. Savings Bonds & Treasury obligations

Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. This income is exempt from state and local income taxes. It is not included in Line 1.

### Line 4: Federal income tax withheld

Shows any backup withholding. Generally, backup withholding occurs because a taxpayer did not furnish his or her Taxpayer Identification Number or did not furnish the correct Taxpayer Identification Number.



### Line 5: Investment expenses

Shows the share of investment expenses of a single-class REMIC. It may be deductible as Other expenses. This amount is included in Line 1.

### Line 6: Foreign tax paid

Shows foreign tax paid. It may be able to be claimed as a deduction or credit.

### Line 7: Foreign country or U.S. possession

Shows the country or U.S. possession to which the foreign tax was paid. Since there may be more than one country included here, please refer to the Detail page.

### Line 8: Tax-exempt interest

Shows tax-exempt interest paid during the calendar year. This also includes the amount listed in Line 9.

### Line 9: Specified private activity bond interest

Shows tax-exempt interest that is subject to the alternative minimum tax. This amount is included in Line 8. Clients should refer to the Instructions for Form 6251.

### Line 10: Market discount

TD Ameritrade will only be reporting market discount accruals for covered lots and only for clients who have notified us in writing that they have made the election with the IRS to include market discount in income currently. Note that this election is only revocable with consent of the IRS and applies to all debt acquired during the tax year the election is made and going forward.

Brokers are to assume that clients have made the election to accrue market discount using the constant yield method. Requests to change this election must be made no later than December 31 of the year in which you want to cease this election.

### Lines 11-14: Bond premium

• Line 11 reports the total amount of amortized bond premium for taxable covered lots on Non Treasury obligations.

Bond premium occurs when a bond is purchased above its stated redemption price at maturity. Brokers are required to assume that clients have elected to amortize bond premium for taxable bonds. Requests to change this election must be made in writing and received by your broker by December 31 of the tax year in which you wish your broker to begin to apply or cease to apply the election. Amortized bond premium is used to reduce interest income. However, this is not necessarily the amount a taxpayer would be able to use to offset interest income.

- · Line 12 reports the total amount of amortized bond premium for taxable covered lots on Treasury obligations.
- Line 13 reports the total amount of amortized bond premium for tax-exempt covered lots. There are two unnumbered lines below, one for Tax-exempt obligations and one for Tax-exempt private activity obligations (AMT), but these are not reported separately to the IRS. They are for client informational purposes.

Bond premium occurs when a bond is purchased above its stated redemption price at maturity. Bond premium for tax-exempt debt must be amortized.

• Line 14 reports CUSIPs that have tax-exempt interest paid during the year. Due to the numerous issuers and CUSIPs, if there is tax-exempt interest to report, this line will always state "See detail."



# 6 Miscellaneous Income (1099-MISC)

### Summary

Common forms of income reported on the 1099-MISC include royalty payments, offers and promotions, and substitute payments.

TD Ameritrade abides by IRS de minimis reporting regulations, and we will not report amounts to the IRS that do not meet the thresholds it has put in place. However, if you have other reportable information, these amounts will still be listed on the 1099-MISC as a courtesy, to assist you in reporting these payments on your personal tax return.

Member FINR	ritrade AASPC		Information nt 123456789	Statement Document	Date: 02/01/2024 ID: XXXXXXXXXX	202
PO BOX 2209 DMAHA, NE 66 Client Services	8103-2209 s: <b>800-669-3900</b>	JANE DOE 12345 ANY STREET ANYTOWN, ST 00000				
PAYER'S TIN	l: 47-0533629	RECIPIENT'S TIN: XXX-	XX-XXXX			
11 - [ ] FATCA fili	ing requirement (see instructions)	Summa	ry Information		13 - [ ] FATCA filling re	equirement (see instruction
• •	S AND DISTRIBUTIONS 2023 1099-I			NEOUS INFORMA		• •
1b- Qualified d 2a- Total capita 2b- Unrecaptur 2c- Section 12	al gain distributions (includes lines 2b, 2c, 2d, 2f) red Section 1250 gain 02 gain	144.48 144.48 0.00 0.00 0.00		ne come tax withheld payments in lieu of divid	dends or interest	0.00 500.00 <b>0.0</b> 0 0.00
2d- Collectibles	s (28%) gain 7 ordinary dividends	0.00 0.00	SECTION 12:	56 CONTRACTS	2023 1099-B*	OMB No. 1545-
2f- Section 89	7 capital gain	0.00		ss) realized in 2023 on		0.0
	nd distributions	0.00		profit or (loss) on open profit or (loss) on open		0.0 0.0
4- Federal in	come tax withheld	0.00				0.0
5. Section 10			11- Addredate t	profit or (loss) on contra	acts	
5- Section 19 6- Investment		0.00 0.00	55 5 1	profit or (loss) on contra		
6- Investment 8- Foreign co	t expenses untry or US possession: See detail 7- Foreign ta	0.00 ax paid: 0.00	If applicable,	, proceeds from sale tr	ansactions appear summarize	
6- Investment 8- Foreign co 9- Cash liquid	t expenses untry or US possession: See detail 7- Foreign to dation distributions	0.00 ax paid: 0.00 0.00	lf applicable, detailed in si	, proceeds from sale tr subsequent sections of	ansactions appear summarize this document.	d below and are
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lic	t expenses untry or US possession: See detail 7- Foreign to dation distributions quidation distributions	0.00 0.00 0.00 0.00 0.00	If applicable, detailed in so  * This is important tax in If you are required to file	, proceeds from sale translets and sections of a sections of a section and is being the a return, a negliger	ansactions appear summarize this document. ng furnished to the Internal R nce penalty or other sanctio	d below and are Revenue Service. on may be impose
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lid 12- Exempt-int	t expenses untry or US possession: See detail 7- Foreign to dation distributions	0.00 ax paid: 0.00 0.00	If applicable, detailed in so  * This is important tax in If you are required to file	, proceeds from sale translets and sections of a sections of a section and is being the a return, a negliger	ansactions appear summarize this document. ng furnished to the Internal F	d below and are Revenue Service. on may be imposed
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lid 12- Exempt-int 13- Specified p	t expenses untry or US possession: See detail 7- Foreign to altition distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, Al	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	If applicable, detailed in si  * This is important tax in If you are required to file you if this income is taxe.	, proceeds from sale tr subsequent sections of aformation and is bein le a return, a negliger able and the IRS dete	ansactions appear summarize this document. ig furnished to the Internal R nce penalty or other sanctio rmines that it has not been r	d below and are Revenue Service. on may be imposed eported.
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6- Investment 8- Foreign co 9- Cash liquid 10- Noncash li 12- Exempt-int 13- Specified p SUMMARY Refer to the 1099-	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  B and Proceeds not reported to the IRS pages to ensure Form 8949 type	ax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DJUSTMENTS AND WITh that you consider all relevant items Proceeds	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxe.  FHHOLDING and to determine the correct gain Cost basis	proceeds from sale trubsequent sections of formation and is bein to a return, a negligier able and the IRS detens and losses. The amount Market discount	ansactions appear summarize this document.  In furnished to the Internal Face penalty or other sanctiormines that it has not been rules to shown below are for information.  Wash sale loss disallowed	d below and are Revenue Service. In may be imposed reported.  al purposes.  Net gain or loss(-
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lid 12- Exempt-int 13- Specified p SUMMARY Refer to the 1099- Term Short	t expenses untry or US possession: See detail 7- Foreign to altation distributions quidation distributions retrest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  - B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	If applicable, detailed in si * This is important tax in If you are required to file you if this income is taxe.  FHHOLDING and to determine the correct gain Cost basis  217.50	n, proceeds from sale tr ubsequent sections of formation and is bein le a return, a negliger able and the IRS dete as and losses. The amount Market discount	ansactions appear summarize this document. g furnished to the Internal Fi nce penalty or other sanctio rmines that it has not been r  ts shown below are for information. Wash sale loss disallowed  0.00	d below and are  Revenue Service.  on may be imposed eported.  al purposes.  Net gain or loss(  228.8
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p 5UMMARY Refer to the 1099- Ferm Short	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  B and Proceeds not reported to the IRS pages to ensure Form 8949 type	ax paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 DJUSTMENTS AND WITh that you consider all relevant items Proceeds	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxe.  FHHOLDING and to determine the correct gain Cost basis	proceeds from sale trubsequent sections of formation and is bein to a return, a negligier able and the IRS detens and losses. The amount Market discount	ansactions appear summarize this document.  In furnished to the Internal Face penalty or other sanctiormines that it has not been rules to shown below are for information.  Wash sale loss disallowed	d below and are  Revenue Service. In may be imposed eported.  al purposes.  Net gain or loss( 228.6
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lid 12- Exempt-int 13- Specified p SUMMARY Refer to the 1099-	t expenses untry or US possession: See detail 7- Foreign to attoin distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	If applicable, detailed in si  * This is important tax in if you are required to fil you if this income is taxa  FHHOLDING  cost basis  217.50  0.00	n, proceeds from sale tr nubsequent sections of formation and is bein le a return, a negligei able and the IRS dete ns and losses. The amount Market discount	ansactions appear summarize this document. Ig furnished to the Internal F nce penalty or other sanctio rmines that it has not been r its shown below are for information. Wash sale loss disallowed  0.00 0.00	d below and are Revenue Service. In may be imposed reported.  al purposes.  Net gain or loss( 0.0 0.0
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p  SUMMARY Refer to the 1099- Ferm  Short	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions quidation distributions terest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxa FHHOLDING and to determine the correct gain Cost basis  217.50 0.00 0.00	n, proceeds from sale tr subsequent sections of formation and is bein te a return, a negliget able and the IRS dete as and losses. The amount Market discount	ansactions appear summarize this document.  In furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  its shown below are for information.  Wash sale loss disallowed  0.00  0.00  0.00	d below and are  Revenue Service. In may be imposed eported.  al purposes.  Net gain or loss( 0.0 0.0 228.5
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p  SUMMARY Refer to the 1099- Ferm Short Short Short Long	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions rerest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) E (basis reported to the IRS)	1x paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxe.  FHHOLDING and to determine the correct gain Cost basis  217.50 0.00 0.00 217.50 28.413.00 39,900.00	n, proceeds from sale trabsequent sections of formation and is bein le a return, a negligier lear et urn, a negligier able and the IRS dete as and losses. The amount Market discount 0.00 0.00 0.00 0.00 0.00 0.00 1,140.25	ansactions appear summarize this document.  Ing furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  its shown below are for information Wash sale loss disallowed 0.00 0.00 0.00 0.00 6.500.00 0.00	d below and are Revenue Service. In may be imposed reported.  al purposes.  Net gain or loss( 0.0 0.0 228.5 15,159.5 1,015.2
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p SUMMARY Refer to the 1099- Ferm Short Short	t expenses untry or US possession: See detail 7- Foreign to altation distributions quidation distributions quidation distributions rerest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI -Be and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)	DJUSTMENTS AND WITh that you consider all relevant items  Proceeds  446.00 0.00 446.00 37,072.50 42,055.50 0.00	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxe.  FIHHOLDING and to determine the correct gain Cost basis  217.50 0.00 0.00 217.50 28.413.00 39,900.00 0.00	n, proceeds from sale trubsequent sections of formation and is bein le a return, a negligier able and the IRS determs and losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00	ansactions appear summarize this document.  In furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  ts shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 0.00	d below and are Revenue Service. In may be imposed eported.  al purposes.  Net gain or loss( 0.0 228.5 15,159.5 1,015.2 0.0
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt lin 13- Specified p SUMMARY Refer to the 1099- Ferm Short Short Jong Jong Jong Jong Jong Jong Jong Jong	t expenses untry or US possession: See detail 7- Foreign to altation distributions quidation distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received) Total Long-term	DJUSTMENTS AND WIT  that you consider all relevant items  Proceeds  446.00 0.00 0.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00	If applicable, detailed in si  * This is important tax in  If you are required to fill  you if this income is taxe  FIHHOLDING  and to determine the correct gain  Cost basis  217.50  0.00  0.00  217.50  28.413.00  39.900.00  0.00  68,313.00	n, proceeds from sale trubsequent sections of formation and is being the a return, a negligier able and the IRS determs and losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25	ansactions appear summarize this document. Ig furnished to the Internal F nce penalty or other sanctio rmines that it has not been r its shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00 6.500.00 0.00 6,500.00	d below and are Revenue Service. In may be imposed eported.  al purposes.  Net gain or loss(- 0.0 228.5 15,159.5 1,015.2 0.0 16,174.7
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p  SUMMARY Ferer to the 1099- Ferm Short Short Jong Jong Jong Jndetermined	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions quidation distributions terest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS)	DJUSTMENTS AND WITh that you consider all relevant items  Proceeds  446.00 0.00 446.00 37.072.50 42.055.50 0.00 79,128.00 0.00	If applicable, detailed in si * This is important tax in if you are required to fil you if this income is taxa FHHOLDING and to determine the correct gain Cost basis  217.50 0.00 0.00 217.50 28,413.00 39,900.00 68,313.00 68,313.00 0.00	n, proceeds from sale trubsequent sections of formation and is bein le a return, a negligier lear et urn, and losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00	ansactions appear summarize this document.  Ing furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  its shown below are for information.  Wash sale loss disallowed 0.00 0.00 0.00 0.00 6,500.00 0.00 0.00 0.00 0.00 0.00 0.00	d below and are Revenue Service. In may be imposed reported.  al purposes.  Net gain or loss( 0.0 0.0 228.5 15,159.5 1,015.2 0.0 16,174.7
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt lin 13- Specified p SUMMARY Refer to the 1099- Ferm Short Short Jong Jong Jong Jong Jong Jong Jong Jong	t expenses untry or US possession: See detail 7- Foreign to altation distributions quidation distributions quidation distributions terest dividends (includes line 13) orivate activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI  -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received) Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received) Total Long-term	DJUSTMENTS AND WIT  that you consider all relevant items  Proceeds  446.00 0.00 0.00 0.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00	If applicable, detailed in si  * This is important tax in  If you are required to fill  you if this income is taxe  FIHHOLDING  and to determine the correct gain  Cost basis  217.50  0.00  0.00  217.50  28.413.00  39.900.00  0.00  68,313.00	n, proceeds from sale trubsequent sections of formation and is being the a return, a negligier able and the IRS determs and losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25	ansactions appear summarize this document. Ig furnished to the Internal F nce penalty or other sanctio rmines that it has not been r its shown below are for information.  Wash sale loss disallowed  0.00 0.00 0.00 0.00 6.500.00 0.00 6,500.00	d below and are Revenue Service. on may be imposed eported.  al purposes.
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p  SUMMARY Ferer to the 1099- Ferm Short Short Jong Jong Jong Jndetermined	t expenses untry or US possession: See detail 7- Foreign to altation distributions quidation distributions quidation distributions quidation distributions rerest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI -Be and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS) C or F (Form 1099-B not received)	DJUSTMENTS AND WITh that you consider all relevant items  Proceeds  446.00 0.00 446.00 37,072.50 42,055.50 0.00 79,128.00 0.00 0.00	## Applicable, detailed in si  * This is important tax in if you are required to fil you if this income is taxa ### HOLDING ## and to determine the correct gain Cost basis  217.50 0.00 0.00 217.50 28.413.00 39.900.00 0.00 68,313.00 0.00 0.00 0.00	n, proceeds from sale trabsequent sections of formation and is bein te a return, a negligier lea return, a negligier sand losses. The amount Market discount  0.00 0.00 0.00 0.00 1,140.25 0.00 1,140.25 0.00 0.00	ansactions appear summarize this document.  In furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  Its shown below are for information Wash sale loss disallowed  0.00 0.00 0.00 0.00 6,500.00 0.00 6,500.00 0.00 0.00 0.00 0.00 0.00 0.00	d below and are Revenue Service. In may be imposed reported.  al purposes.  Net gain or loss( 0.0 0.0 228.5 15,1595 1,015.2 0.0 0.0 16,174.7 0.0 0.0 0.0
6- Investment 8- Foreign co 9- Cash liquid 10- Noncash lin 12- Exempt-int 13- Specified p  SUMMARY Ferer to the 1099- Ferm Short Short Jong Jong Jong Jndetermined	t expenses untry or US possession: See detail 7- Foreign to attation distributions quidation distributions quidation distributions terest dividends (includes line 13) private activity bond interest dividends (AMT)  OF PROCEEDS, GAINS & LOSSES, AI -B and Proceeds not reported to the IRS pages to ensure Form 8949 type  A (basis reported to the IRS) B (basis not reported to the IRS) C (Form 1099-B not received)  Total Short-term  D (basis reported to the IRS) E (basis not reported to the IRS) F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS) C or F (Form 1099-B not received)  Total Long-term  B or E (basis not reported to the IRS) C or F (Form 1099-B not received)	1x paid: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	## This is important tax in If you are required to fill you if this income is taxa ### THHOLDING ### and to determine the correct gain    Cost basis	n, proceeds from sale trubsequent sections of formation and is bein lea return, a negligier lea return, a negligier lea return, a negligier lea return, a negligier lea return de la return	ansactions appear summarize this document.  In furnished to the Internal F nce penalty or other sanctio rmines that it has not been r  its shown below are for information.  Wash sale loss disallowed  0.00  0.00  0.00  6,500.00  0.00  6,500.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00	d below and are Revenue Service. In may be imposed eported.  al purposes.  Net gain or loss( 0.0 0.0 228.5 15,159.5 1,015.2 0.0 16,174.7 0.0 0.0

### Line 2: Royalties

- The IRS requires TD Ameritrade to report gross royalty payments of \$10 or more on Line 2 of the 1099-MISC.
- Because the IRS requires brokers to report the gross amount, the amount listed on Line 2 of your 1099-MISC may not match what you have seen on your statements. The royalty payment received in your account is net of any expenses, taxes, and other adjustments withheld from the original payment.



- To validate the amount reported by TD Ameritrade, you can take the gross royalty amount reported and make the following adjustments:
- Subtract Administrative Expenses
- Subtract Addition to Cost Basis
- Subtract Severance Tax
- Add Reduction to Basis

You can find these adjustments in the Non-Reported Income, Fees, Expenses, and Expenditures portion of your Consolidated Form 1099. Not every royalty payment received will necessarily be subject to all the adjustments above.

### Line 3: Other income

- Income of \$600 or more that is not subject to reporting elsewhere on the 1099 must be reported on the 1099-MISC.
- Common income received and reported by TD Ameritrade as "other income" includes the monetary value of any offers and promotions received as well as any gross-up payments made by TD Ameritrade.
- A gross-up is a voluntary payment made by TD Ameritrade to eligible shareholders who received a substitute payment in lieu of a scheduled dividend payment. Only qualified dividends, return of capital, long-term capital gains, and tax-exempt interest payments are eligible to receive a gross-up payment.
- Coupon payments are included when received from "Prepaid Forward Contracts." The contracts are linked to debt or other instruments and issue contingent payments based on the performance of the underlying securities. The payments are ordinary/gross income rather than debt-related interest or earned dividends. For more information, please refer to the "United States Federal Tax Considerations" section in the prospectus and consult with your tax advisor.

### Line 4: Federal income tax withheld

Any backup withholding taken from payments reported on the 1099-MISC will be reported on Line 4 of this section. This includes backup withholding taken from royalty and substitute payments.

### Line 8: Substitute payments in lieu of dividends or interest

- Substitute payments are received when a scheduled dividend or tax-exempt interest payment is made while your shares are loaned out for short sale purposes. Because your shares are on loan, the payment is made not by the company but by the borrower of the shares that were shorted.
- Because the payments are made by the borrower (and not the company), they are not to be treated as dividend income. As a result, these payments are reported on the 1099-MISC instead of the 1099-DIV.
- TD Ameritrade is required to report aggregate substitute payments of \$10 or more on Line 8 of the 1099-MISC.



# 7 1099-OID

### What is original issue discount (OID)?

OID is the excess of the stated redemption price at maturity over the issue price on a debt instrument. OID is taxable as interest over the term of the instrument. If you held an OID instrument in the tax year, this will be reported on the 1099-OID.

The recognition of OID (as opposed to cash basis reporting) is due to the security being subject to Non-Qualified Stated Interest (NQSI) rules. In order for an instrument to pay Qualified Stated Interest (QSI) and use cash basis reporting, the payments must meet the following criteria:

- Payments must be payable unconditionally, at fixed intervals, at least once per year
- Payments must have a fixed interest rate or a recognized variable rate (tied to a qualified index)

The option of the issuer to defer interest payments (as per the prospectus) characterizes the distributions as NQSI. NQSI payments are added to the stated redemption price at maturity and therefore, by definition, are reported as an accrual of OID—the difference between the stated redemption price at maturity and the original issue price of the debt instrument. Investments in these securities create the following cost basis implication:

• The accrued OID you report on your tax return annually is used to increase your basis in the instrument



<u> </u>		Account 1234	56789
	Summary In	formation	
023	(contin	ued) 02/01/2024	
NTEREST INCOME 2023 1099-INT	OMB No. 1545-0112	ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS	3
his is important tax information and is being furnished to the Inte		Use bond-by-bond details from the Form 1099-OID page(s) to deter	
you are required to file a return, a negligence penalty or other sa		Original Issue Discount income for your income tax return(s). The ai	
mposed on you if this income is taxable and the IRS determines t	hat it has not been	section are for your reference when preparing your income tax return	n(s).
eported.		Original issue discount for 2023	380.1
1- Interest income (not included in line 3)	69.950.51	Acquisition premium (covered lots)	0.0
2- Early withdrawal penalty	0.00	Acquisition premium (noncovered lots)	80.9
3- Interest on US Savings Bonds & Treasury obligations	0.00	Original issue discount on Treasury obligations	0.0
4- Federal income tax withheld	0.00	Acquisition premium	0.0
5- Investment expenses	0.00	Acquisition premium, Treasury obligations (noncovered lots)	0.0
7- Foreign country or US possession: 6- Foreign tax paid:	0.00	Tax-exempt OID	0.0
8- Tax-exempt interest (includes line 9)	39,325.44	Tax-exempt OID (lots not reported) Acquisition premium	497.5 44.5
9- Specified private activity bond interest (AMT) 0- Market discount (covered lots)	4,500.00	Acquisition premium (lots not reported)	125.5
u- Market discount (covered lots) 1- Bond premium (covered lots)	0.00 119.16	Tax-exempt OID on private activity bonds	0.0
2- Bond premium on Treasury obligations (covered lots)	0.00	Tax-exempt OID on private activity bonds (lots not reported)	75.3
3- Bond premium on tax-exempt bonds (categorized below)	112.58	Acquisition premium (AMT)	0.0
Tax-exempt obligations (covered lots)	112.58	Acquisition premium (AMT, lots not reported)	75.3
Tax-exempt private activity obligations (AMT, covered lots)	0.00	Market discount (all lots)	0.0
4- Tax-exempt and tax credit bond CUSIP number	See detail	Early withdrawal penalty	0.0
		Investment expenses	0.0
Tax-exempt accrued interest paid 'Tax-exempt accrued interest paid (AMT) Taxable accrued nonqualified interest paid Tax-exempt accrued indualified interest paid Tax-exempt accrued nonqualified interest paid (AMT) Nonqualified interest Tax-exempt nonqualified interest (AMT) Interest shortfall on contingent payment debt Bond premium- Non Treasury obligations (noncovered lots) Bond premium- Treasury obligations (noncovered lots) Bond premium- Tax-exempt obligations (noncovered lots) Bond premium- Tax-exempt obligations (noncovered lots) Market discount (noncovered lots)	0.00 0.00 159.44 0.00 0.00 2.660.00 0.00 0.00 175.55 0.00 733.13 61.96 0.00	Other Receipts & Reconciliations- Partnership distributions Other Receipts & Reconciliations- Foreign tax paid- partnership Other Receipts & Reconciliations- Deferred income payment Other Receipts & Reconciliations- Deferred income payment Other Receipts & Reconciliations- Dender premium Other Receipts & Reconciliations- Basis adjustments Other Receipts & Reconciliations- Basis adjustments Other Receipts & Reconciliations- Bosis adjustments Other Receipts & Reconciliations- Bosis adjustments Fees & Expenses- Margin interest Fees & Expenses- Dividends paid on short position Fees & Expenses- Interest paid on short position Fees & Expenses- Non reportable distribution expense Fees & Expenses- Severance tax Fees & Expenses- Severance tax Fees & Expenses- Severance tax	0.0 0.0 0.0 0.0 0.0 0.0 103.2 0.0 0.0 2.0 0.0
	avanujata amazunta far	Fees & Expenses- Miscellaneous fees Fees & Expenses- Tax-exempt investment expense	0.0
lse the details of the State Tax Withholding page(s) to determine the appour income tax return(s). The amounts shown in this section are for you	r reference.	Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00
1099-DIV total withheld	0.00		
1099-INT total withheld	0.00		
1099-OID total withheld	0.00		
1099-MISC total withheld	0.00 0.00		
1099-B total withheld			

# a Interest

This section is supplemental and not reported to the IRS. It is provided for reference to give clients as much information as possible.

# **b** Bond premium for noncovered lots

This is listed as a courtesy to clients. Bond premium for covered lots is found on the 1099-INT.

# C Original issue discount and adjustments

This section is supplemental and includes information not reported to the IRS. It is provided for reference to give clients as much information as possible.

# d Original issue discount and acquisition premium

TD Ameritrade will be reporting acquisition premium amortization only for covered lots.

# e Original issue discount and acquisition premium on Treasury obligations

TD Ameritrade will report original issue discount on Treasury obligations. Acquisition premium amortization on Treasury obligations will only be reported on covered lots.



Tax-exempt OID and acquisition premium

TD Ameritrade will report tax-exempt original issue discount and acquisition premium amortization only on covered lots.

Tax-exempt OID and acquisition premium on private activity bonds

TD Ameritrade will report tax-exempt original issue discount and acquisition premium amortization only on covered lots.

Market discount (all lots)

TD Ameritrade will report market discount accruals on covered lots for clients who have notified us in writing that they have made the election with the IRS to include market discount in income currently. Please note that this election is only revocable with the consent of the IRS and applies to all debt acquired during the tax year the election is made and going forward.

### **OID Details**

TD Ameritrade Clearing, Inc.	Account 123456789
Original Issue Discou	nt
<b>2023 1099-OID*</b> OMB No. 1545-0117	02/01/2024

Original Issue Discount (OID) and acquisition premium are reported for each tax lot owned. The lots are identified by the original cost and date of purchase and grouped under the security description heading which includes the CUSIP number. Each lot's total OID accrual for the year is displayed along with the number (8) Indicating income on US Treasury obligations or the number (1) for all other taxable obligations. These amounts may not be the correct figures to report on your income tax return(s). See the Form 1099-OID instructions.

Market discount will be displayed here only if you elected to recognize it currently rather than at the time of sale or maturity. The letter "N" next to an amount of market discount or acquisition premium indicates a noncovered tax lot for which that amount is NOT reported to the IRS. For covered tax lots, the amounts of acquisition premium and market discount are totaled in the Original Issue Discount Summary. The totals for noncovered lots are in Adjustments to Interest and Original Issue Discount.

For securities presented in this section, details of all interest transactions and bond premium amortization are found in the Detail for Interest Income

NON TREASURY ORIGINAL ISSUE DISCOUNT

7- Description:					U		
Tax lot identifier or Cost and date acquired	Begin Quantity date	1- Original issue discount for 2022	3- Early withdrawal penalty	5- Market Discount	6- Acquisition premium	9- Investment Expenses	Notes
ABC INC. 03/01/2032 / CUSIP: F	FAHN						
	02/01/23	24.66	0.00	0.00	0.00	0.00	
	Tax lot totals:	24.66	0.00	0.00	0.00 N -	0.00	
	Non Treasury To	otals					
	Original	ssue discount		2	24.66		

TREASURY ORIGINAL ISSUE DISCOUNT

7- Description:			3- Early				
Tax lot identifier or Cost and date acquired	Begin Quantity date	8- Original issue discount on US Treasury obligations	withdrawal penalty	5- Market Discount	6- Acquisition premium	9- Investment Expenses	Notes
US TREASURY / CUSIP: RBCM							
	04/15/23	16.32	0.00	0.00	0.00	0.00	
	05/15/23	16.32	0.00	0.00	0.00	0.00	
	06/15/23	16.32	0.00	0.00	0.00	0.00	
	Tax lot totals:	48.96	0.00	0.00	0.00	0.00	

**Treasury Totals** OID on US Treasury obligations

- Non Treasury original issue discount
- Treasury original issue discount

<sup>\*</sup>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



**k** Market Discount

Column 5 will report market discount for covered lots for clients who have elected to have market discount included in income currently. Market discount occurs when an OID bond is purchased below its adjusted issue price.

Acquisition premium

Column 6 reports acquisition premium. Acquisition premium occurs when an OID bond is purchased above its adjusted issue price but below its stated redemption price at maturity.

**m** Codes

The letter "N" indicates that an amount is for a noncovered lot and, therefore, is not reported to the IRS.

7- Description:							
Tax lot identifier or Cost and date acquired	Quantity	Begin date	n 11- Tax-exempt OID	0	5- Market Discount	6- Acquisition premium	Notes
HAP GILMOR 12/31/2033 / CUSIP: 123456789	9		State: AZ				
		03/13/23 lot totals:	128.37 <b>128.37</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	
	Other st	tates		Reported to IRS	Not reported		
	C	Original issue o	discount	128.37		0.00	
TAX-EXEMPT ORIGINAL ISSUE DI		ū		128.37		0.00	
		ū		128.37		0.00	
		ON PRIVA		128.37	5- Market Discount	6- Acquisition premium	Notes
7- Description: Tax lot identifier or	ISCOUNT  Quantity	ON PRIVA	TE ACTIVITY BONDS	128.37		6- Acquisition	Notes
7- Description: Tax lot identifier or Cost and date acquired	Quantity 0.00	ON PRIVA	TE ACTIVITY BONDS	0.00 0.00		6- Acquisition	Notes
7- Description: Tax lot identifier or Cost and date acquired	Quantity  0.00 Tax  Other si	ON PRIVA	11- Tax-exempt OID State: OR 116.59 116.59	0.00	Discount 0.00	6- Acquisition premium 0.00 0.00	Notes

- $oldsymbol{\mathsf{n}}$  Box 11 reflects Tax-exempt OID reported to the IRS, which includes Tax-exempt OID on covered lots.
- This column represents Tax-exempt OID that is not reported to the IRS.



# **8** Real Estate Mortgage Investment Conduit (REMIC)

The Supplemental MBS page contains the descriptive security information and the payment period details required by §1.671-5.

.023			Supplemental	Information	n for Widely	y Held Mc	ortgage Ti	rusts		Account:12345678
SINNIE MAE	II POOL#	2344 30 YR SING	SLE FAMILY- JUMB	O/ CUSIP: 36	202CS95 / Se	curity type	: WHMT / N	lote 21		
Record or trade date 01/31/23	Pay or settle date 02/20/23	<b>Trans</b> Distribution	Principal balance 700.00	Quantity or position	Principal paid or proceeds 28.43	Cost	Interest 35.70	Expenses 0.23	Market discount fraction 0.0346447	Incor Adjustme 0.
02/28/23	03/20/23	Distribution	654.07		30.61		88.63	0.24	0.0469449	0
03/31/23	04/20/23	Distribution	590.46		39.33		11.53	0.18	0.0251389	0
04/30/23	05/20/23	Distribution	504.32		77.52		65.45	0.22	0.0196601	0
05/31/23	06/20/23	Distribution	439.40		82.29		25.73	0.25	0.0655864	0.
06/30/23	07/20/23	Distribution	431.02		27.70		36.52	0.28	0.0247205	0
07/31/23	08/20/23	Distribution	421.08		21.67		73.95	0.19	0.0212310	0.
08/31/23	09/20/23	Distribution	354.85		5.27		61.64	0.17	0.0106230	0
09/30/23	10/20/23	Distribution	302.75		20.27		100.88	0.23	0.0592583	0
10/31/23	11/20/23	Distribution	209.40		26.98		33.74	0.21	0.0190305	0
11/30/23	12/20/23	Distribution	148.99		65.98		63.26	0.20	0.0236056	0
12/31/23	01/20/24	Distribution	52.89		36.84		19.75	0.19	0.0860648	0
Totals					462.89		616.78	2.59		
					402.03		010.70	2.55		0.
ANNIE MA	E POOL #3	625 30 YR SING	LE FAMILY- / CUSIF	P: 36202CS85		pe: WHMT		2.33		Ů.
Record or trade date	Pay or settle date	Trans	LE FAMILY- / CUSIF	P: 36202CS85  Quantity of position	/ Security typ	pe: WHMT	/ Note 21	Expenses	Market discount fraction	Inco Adjustme
Record or trade date 01/31/23	Pay or settle date 02/20/23	<b>Trans</b> Distribution	Principal	Quantity or	/ Security type Principal paid or		/ Note 21		discount	Incor Adjustme 0.
Record or trade date 01/31/23 02/28/23	Pay or settle date 02/20/23 03/20/23	<b>Trans</b> Distribution Distribution	Principal balance	Quantity or	Principal paid or proceeds		Note 21	Expenses	discount fraction	Inco <b>Adjustm</b> e 0 0
Record or trade date 01/31/23 02/28/23 03/31/23	Pay or settle date 02/20/23 03/20/23 04/20/23	Trans Distribution Distribution Distribution	Principal balance 950.00	Quantity or	Principal paid or proceeds		Note 21 Interest 3.56	Expenses 0.31	discount fraction 0.031615	Inco Adjustme 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23	Pay or settle date 02/20/23 03/20/23 04/20/23	Trans Distribution Distribution Distribution Distribution	Principal balance 950.00 807.50	Quantity or	Principal paid or proceeds 142.50 121.12		Note 21 Interest 3.56 3.03	Expenses 0.31 0.26	discount fraction 0.031615 0.042839	Incoo Adjustme 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 06/20/23	Trans Distribution Distribution Distribution	Principal balance 950.00 807.50 686.38	Quantity or	Principal paid or proceeds 142.50 121.12 102.96		Interest 3.56 3.03 2.57	Expenses 0.31 0.26 0.22	discount fraction 0.031615 0.042839 0.022940	Incor Adjustme 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23	Pay or settle date 02/20/23 03/20/23 04/20/23	Trans Distribution Distribution Distribution Distribution	Principal balance 950.00 807.50 686.38 583.42	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51		Interest 3.56 3.03 2.57 2.19	Expenses 0.31 0.26 0.22 0.19	discount fraction 0.031615 0.042839 0.022940 0.017941	Incor Adjustme 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 06/20/23	Trans Distribution Distribution Distribution Distribution Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91	Quantity or	/ Security type Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39		Interest 3.56 3.03 2.57 2.19 1.86	Expenses 0.31 0.26 0.22 0.19 0.16	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850	Incor Adjustm 0 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23 06/30/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 06/20/23 07/20/23	Trans Distribution Distribution Distribution Distribution Distribution Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91 421.52	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39 63.23		Interest 3.56 3.03 2.57 2.19 1.86 1.58	Expenses 0.31 0.26 0.22 0.19 0.16 0.14	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850 0.022558	Incor Adjustm 0 0 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23 06/30/23 07/31/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 06/20/23 07/20/23 08/20/23	Trans Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91 421.52 358.29	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39 63.23 53.74		Interest 3.56 3.03 2.57 2.19 1.86 1.58 1.34	Expenses 0.31 0.26 0.22 0.19 0.16 0.14 0.12	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850 0.022558 0.019374	Inco Adjustme
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23 06/30/23 07/31/23 08/31/23	Pay or settle date 02/20/23 03/20/23 05/20/23 06/20/23 07/20/23 08/20/23 09/20/23	Trans Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91 421.52 358.29 304.55 258.87	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39 63.23 53.74 46.68 38.83		Interest 3.56 3.03 2.57 2.19 1.86 1.58 1.34 1.14 0.97	Expenses 0.31 0.26 0.22 0.19 0.16 0.14 0.12 0.10 0.08	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850 0.022558 0.019374 0.009694 0.054076	Inco Adjustm 0 0 0 0 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23 06/30/23 07/31/23 08/31/23 09/30/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 07/20/23 08/20/23 09/20/23 10/20/23	Trans Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91 421.52 358.29 304.55 258.87 220.04	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39 63.23 53.74 45.68 38.83 33.01		Interest 3.56 3.03 2.57 2.19 1.86 1.58 1.34 1.14 0.97 0.83	Expenses 0.31 0.26 0.22 0.19 0.16 0.14 0.12 0.10 0.08 0.07	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850 0.022558 0.019374 0.009694 0.054076	Incor Adjustme 0 0 0 0 0 0 0
Record or trade date 01/31/23 02/28/23 03/31/23 04/30/23 05/31/23 06/30/23 07/31/23 08/31/23 09/30/23 10/31/23	Pay or settle date 02/20/23 03/20/23 04/20/23 05/20/23 07/20/23 07/20/23 08/20/23 10/20/23 11/20/23	Trans Distribution	Principal balance 950.00 807.50 686.38 583.42 495.91 421.52 358.29 304.55 258.87	Quantity or	Principal paid or proceeds 142.50 121.12 102.96 87.51 74.39 63.23 53.74 46.68 38.83		Interest 3.56 3.03 2.57 2.19 1.86 1.58 1.34 1.14 0.97	Expenses 0.31 0.26 0.22 0.19 0.16 0.14 0.12 0.10 0.08	discount fraction 0.031615 0.042839 0.022940 0.017941 0.059850 0.022558 0.019374 0.009694 0.054076	Inco Adjustm 0 0 0 0 0 0 0 0

# a Record or trade date

Security description and CUSIP are now part of the description information.

# **b** Principal balance

Each payment received for the period dates (record date-pay date) will be listed under Principal balance.

# c Principal paid or proceeds

The amount of principal paid or proceeds will be shown at the transaction level on Form 1099-B.

# d Interest

The annual CUSIP totals will be shown in the detail of Interest income and shown on Form 1099-INT.



# **Supplemental REMIC**

TD Ameritrade Clearing, Inc.	Account 123456789
REMIC & Widely Held Fixed Investment Trust	
2023 (continued)	02/01/2024

MB Taxbl Corp NP USNPUSD/ CUSIP number: MBTC2NNP3 / Security type: REMIC / Notes:

Begin date	Days held	Beginning redemption balance	Beginning adjusted issue price	Daily OID accrual rate	OID accrued	Qualified interest accrued	Expenses	Market discount fraction	Acquisition 37 premium	Bond <sup>37</sup> premium	Market 37 discount
Lot# 1 47000.0	purchased t	for \$46804.19									
01/01/23	14	955.31	0.00	0.000000	0.00	69.84	0.00	0.00	0.00	0.00	0.93
01/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.96
02/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.87
03/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.92
04/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.89
05/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.89
06/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.90
07/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84
08/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84
09/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84
10/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84
11/15/23	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.79
12/15/23	16	955.31	0.00	0.000000	0.00	79.82	0.00	0.01	0.00	0.00	0.99
Lot subtotal:					0.000000	1,796.03000	0.000000		0.000000	0.000000	22.500000
Total:					0.000000	1,796.03000	0.000000		0.000000	0.000000	22.500000

f During 2023 you received \$1,796.03 of periodic interest on this security. 39

	1.6	Real p	roperty loans	IRC Sec. 593	3(d)(1)	Buildir	g and loan IR	C Sec. 7701	(a)(19)	Real pro	perty assets	defined in §1.8	356-3(b)
9	Information with respect to REMIC assets	Q1- 95.0%	Q2- 95.0%	Q3- 95.0%	Q4- 95.0%	Q1- 95.0%	Q2- 95.0%	Q3- 95.0%	Q4- 95.0%	Q1- 95.0%	Q2- 95.0%	Q3- 95.0%	Q4- 95.0%

MB Taxbl Corp NY USNYUSD/ CUSIP number: MBTC2NNY4 / Security type: REMIC / Notes:

Begin date	Days held	Beginning redemption balance	Beginning adjusted issue price	Daily OID accrual rate	OID accrued	Qualified interest accrued	Expenses	Market discount fraction	Acquisition 37 premium	Bond <sup>37</sup> premium	Market 37 discount
Lot# 1 7800.0 p	urchased fo	r \$0.0									
01/01/23	24	248.81	268.37	0.000000	0.00	5.82	0.00	0.02	0.00	0.00	0.00
01/25/23	30	248.81	268.37	0.000000	0.00	7.28	0.00	0.02	0.00	0.00	0.00
02/25/23	30	248.81	268.37	0.000000	0.00	7.28	0.00	0.02	0.00	0.00	0.00
03/25/23	30	248.81	268.37	0.000000	0.00	7.28	0.00	0.02	0.00	0.00	0.00

e REMIC holdings/Notes

The security description, CUSIP, and security type are combined into a single line.

Periodic interest

Information that was not sent to the IRS in prior years, if greater than zero, will be shown as a single line of text.

9 Information with respect to REMIC assets

REMIC asset composition is now shown in a more efficient format at the bottom of each REMIC security breakdown.



# 9 Federal and State Backup Withholding

Member FINRA	ritrade VSBC		formation t 123456789	Statement Document	Date: 02/01/2024 ID: XXXXXXXXX	2023
PO BOX 2209		JANE DOE				
DMAHA, NE 68	103-2209 : <b>800-669-3900</b>	12345 ANY STREET				
ment Services	: 000-009-3900	ANYTOWN, ST 00000				
PAYER'S TIN:	47-0533629	RECIPIENT'S TIN: XXX-X	X-XXXX			
11 - [ ] FATCA filin	ng requirement (see instructions)	Summar	y Information		13 - [ ] FATCA filling re	equirement (see instruction
DIVIDENDS	AND DISTRIBUTIONS 2023 1099-	-DIV* OMB No. 1545-0110	MISCELLA	NEOUS INFORMA	ATION 2023 1099-MIS	C* OMB No. 1545-01
	ary dividends (includes lines 1b, 5, 2e)	144.48	2- Royalties			0.00
1b- Qualified div	vidends il gain distributions (includes lines 2b, 2c, 2d, 2f)	144.48 0.00	3- Other inco	me come tax withheld		500.00 <b>0.00</b>
	ed Section 1250 gain	0.00		payments in lieu of divi	dends or interest	0.00
2c- Section 120	02 gain	0.00		,		
2d- Collectibles	(28%) gain 7 ordinary dividends	0.00	SECTION 1:	256 CONTRACTS	2023 1099-B*	OMB No. 1545-0
2f- Section 897		0.00	8- Profit or (lo	oss) realized in 2023 or	closed contracts	0.00
3- Nondividend		0.00		profit or (loss) on oper		0.00
	come tax withheld	0.00		I profit or (loss) on oper profit or (loss) on contr		0.00 0.00
5- Section 199 6- Investment		0.00 0.00	55 5	. , ,		
	intry or US possession: See detail 7- Foreign			e, proceeds from sale to subsequent sections of	ransactions appear summarize	d below and are
	ation distributions	0.00			ng furnished to the Internal R	evenue Service
	uidation distributions erest dividends (includes line 13)	0.00 0.00	If you are required to f	ile a return, a neglige	nce penalty or other sanctio	n may be imposed
	rivate activity bond interest dividends (AMT)	0.00	you if this income is tax	kable and the IRS dete	ermines that it has not been r	eported.
SUMMARY	OF PROCEEDS, GAINS & LOSSES, A	ADJUSTMENTS AND WITH	HHOLDING			
	B and Proceeds not reported to the IRS pages to ensure		-			
Геrm	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	446.00	217.50	0.00	0.00	228.50
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Short-term	446.00	217.50	0.00	0.00	228.50
.ong .ong	D (basis reported to the IRS) E (basis not reported to the IRS)	37,072.50 42.055.50	28,413.00 39.900.00	0.00 1.140.25	6,500.00 0.00	15,159.50 1.015.25
ong	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
-	Total Long-term	79,128.00	68,313.00	1,140.25	6,500.00	16,174.75
	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Indetermined		0.00	0.00	0.00	0.00	0.00
Undetermined Undetermined	C or F (Form 1099-B not received)					
	Total Undetermined-term	0.00	0.00	0.00	0.00	
	,	0.00 79,574.00 Amount	0.00 68,530.50	0.00 1,140.25	0.00 6,500.00	0.00 16,403.25

# a Federal income tax withheld

If you had federal backup withholding during the year 2023, it is reported to the IRS on Line 4 of the 1099-DIV, 1099-MISC, and/or 1099-INT, depending on the income type.

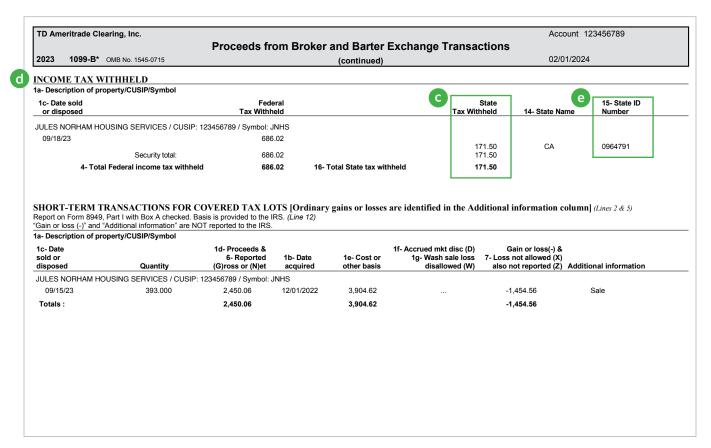
# **b** Withholding from proceeds

Federal withholding on sales proceeds is reported on the 1099-B at the bottom left of the first page.

• Include the federal amount withheld on your federal income tax return as tax withheld.



# 1099-B and How It Relates to Withholding



# C State Tax Withheld

State backup withholding is summarized at the bottom left of Page 2 by income type.

- State backup withholding applies if you had federal backup withholding and also had a physical or mailing address in California, Maine, or Vermont in 2023.
- TD Ameritrade furnishes the withholding information to the states of California, Maine, and Vermont.
- Transaction and CUSIP-level details appear later in the applicable income sections as well as for both federal and state withholding.

# d Income Tax Withheld

A summary of the federal and/or state income tax withheld on proceeds starts at the top of Page 3.

# e State ID Number

The State ID Number is provided in column 15 at the far right on this page.



# 1099-DIV and How It Relates to Withholding

TD Ameritrade Clearing, Inc.							Account 1234	56789
		De	tail for	Dividends	and Distribut			
2023						(	02/01/2024	
Security description	CUSIP and/o	r symbol	State	Date	Amount	Transaction type	,	Notes
GREATER VARIABLE COM	123456789	GVRC		03/30/23	25.55	Nonqualified dividend		
SILATER VARIABLE COM	123430709	OVICO		03/30/23	-7.15	Federal tax withheld		
				06/29/23	46.96	Nonqualified dividend		
				06/29/23	-13 <b>f</b>	Federal tax withheld		
				09/29/23	38.60	Nonqualified dividend		
				09/29/23	-10.81	Federal tax withheld		
					9 111.11	Total Dividends & distributions	1	
					-31.11	Total Federal tax withheld	J	
FIRST ANNUAL INC COM	123456789	MNAL		01/29/23	-9.84	Federal tax withheld		
ANITORIAL HI YLD BND ETF	123456789	JHWR		01/07/23	-5.30	Federal tax withheld		
				02/09/23	17.49	Nonqualified dividend		
				02/09/23	-4.90	Federal tax withheld		
				_	17.49	Total Dividends & distributions		
					-10.20	Total Federal tax withheld		
HEAVY ASSOCIATION BOND MARKET ETF	123456789	HAH		02/05/23	6.98	Nonqualified dividend		
				02/05/23	-1.95	Federal tax withheld		
					6.98	Total Dividends & distributions		
					-1.95	Total Federal tax withheld		
				_	135.58	Total Dividends & distributions	1	
					g 135.58 -53.10	Total Federal tax withheld		

# f Transaction type

The Detail section will show each dividend and distribution transaction on which there was state and/or federal withholding, along with the amount that was withheld.

# 9 Totals

At the end of each individual CUSIP detail, a total of all state and federal withholding for that specific CUSIP will be shown. A federal withholding total for all CUSIPs will be shown at the end of the Dividends and Distributions Detail section. The total number will also be reflected on Line 4 of the 1099-DIV.



# 1099-INT and How It Relates to Withholding

TD Ameritrade Clearing, Inc. 2023		Detail for Interest Inco	ome	Account 123456789 02/01/2024		
Security description FDIC INSURED DEPOSIT ACCOUNT CORE NOT COVERED BY SIPC	CUSIP and/or symbol 123456789 OHYL	Date 01/31/23 01/31/23 01/31/23 02/28/23 02/28/23 02/28/23	Amount 0.07 -0.02 0.04 0.01 -0.01 0.12 -0.03	Transaction type Interest- money mkt Federal tax withheld Interest- money mkt Interest- money mkt Federal tax withheld Total Interest Total Federal tax withheld  Total Federal tax withheld	Notes	

h Amount and Transaction types

The Detail section will show each interest income transaction on which there was state and/or federal withholding, along with the amount that was withheld.

**(i)** CUSIP totals

At the end of each individual CUSIP detail, a total of all state and federal withholding for that specific CUSIP will be shown.

Totals: Interest and Federal tax withheld

A federal withholding total for all CUSIPs will be shown at the end of the Interest Income Detail section; the total number will also be shown on Line 4 of the 1099-INT.



# 1099-MISC and How It Relates to Withholding

TD Ameritrade Clearing, Inc.	Det	ail for Miscellaneou	e Income	Account 1	123456789		
2023	Det	an for miscenarieou	3 IIICOIIIE	02/01/2024	02/01/2024		
Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes		
FIRST ANNUAL HOLDINGS ETF	23456789 PHYL	11/06/23	37.99	Substitute payment			
		11/06/23	-1.89	State tax withheld-CA — K			
		11/06/23	-11.40	Federal tax withheld			
		12/06/23	37.99	Substitute payment			
		12/06/23	-1.89	State tax withheld-CA			
		12/06/23	-11.40	Federal tax withheld			
		-	75.98	Total Miscellaneous income			
			-22.80	Total Federal tax withheld —			
			-3.78	Total State tax withheld			
HOUSING INC PORTFOLIO	345678912 HGBW	01/22/23	-6.40	State tax withheld-CA			
		10/22/23	127.96	Substitute payment			
		10/22/23	-6.40	State tax withheld-CA			
		10/22/23	-39.39	Federal tax withheld			
		11/22/23	127.96	Substitute payment			
		11/22/23	-38.39	Federal tax withheld			
		-	255.92	Total Miscellaneous income			
			-77.78	Total Federal tax withheld			
			-12.80	Total State tax withheld			

# State tax withheld-CA

The Detail section will show each miscellaneous income transaction on which there was state and/or federal withholding, along with the amount that was withheld.

# Total federal tax withheld

A federal withholding total for all miscellaneous income will be shown at the end of the Miscellaneous Income Detail section; the total number will also be shown on Line 4 of the 1099-MISC.

# California Withholding

Ameritrade  Member FINRA/SIPC	California Form 592-B Account 123456789	Statement Date: 02/01/2024	2023
PO BOX 2209 OMAHA, NE 68103-2209	JOHN DOE 12345 ANY STREET ANYTOWN, CA 95070		
47-0533629	RECIPIENT'S ID No:		
Resident And Non Resident Withholding Tax State	ment		
	PAYER's State ID no: 123456789123		
This information is reported to the state of California.  Total income subject to withholding Total California tax withheld (excluding backup withholding)	PAYER's State ID no: 123456789123 \$53,668.23 N/A \$3,756.78		
This information is reported to the state of California.  1 Total income subject to withholding 2 Total California tax withheld (excluding backup withholding)	\$53,668.23 N/A		

- Accounts with California backup withholding will also receive Form 592-B, which is mailed along with the Consolidated Form 1099.
- To claim the California withholding, you will need to file a return with the state of California. Be sure to attach a copy of Form 592-B to the return.
- You can reach California by phone at 888-792-4900 within the United States or 1-916-845-4900 (outside the United States) with any questions on how to claim the state withholding.

Website: ftb.ca.gov



# Maine Withholding

TD Ameritrade (	<b>.</b>	State Tax Withh	eld
2023			02/01/2024
State	State Payer ID	Form	Amount

- Accounts with Maine withholding will have a separate page for Maine toward the end of the form that provides the State Payer ID, the applicable form section, and the amount withheld for Maine.
- To claim the Maine withholding, you will need to file a return with the state of Maine.
- Maine can be contacted at 207-626-8475.
- Website: maine.gov/revenue

# **Vermont Withholding**

TD Ameritrade Cl	earing, inc.	State Tax Withheld	Account 123456789
2023			02/01/2024
	0/ / D ID	Form	Amount
State	State Payer ID	1 OIIII	Anount

- Accounts with Vermont withholding will have a separate page for Vermont toward the end of the form that provides the State Payer ID, the applicable form section, and the amount withheld for Vermont.
- To claim the Vermont withholding, you will need to file a return with the state of Vermont.
- Vermont can be contacted at 802-828-2865.
- Website: tax.vermont.gov/home



# 10 Non-Reported Income, Fees, Expenses, and Expenditures

D Ameritrade Clearing, Inc.		Account 123456789			
Summary Information					
023	(contir	nued) 02/01/2024			
NTEREST INCOME 2023 1099-INT		ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS			
his is important tax information and is being furnished to the Interna	OMB No. 1545-0112	Use bond-by-bond details from the Form 1099-OID page(s) to determine amou	nto of		
you are required to file a return, a negligence penalty or other sanci nposed on you if this income is taxable and the IRS determines that	tion may be	Original Issue Discount income for your income tax return(s). The amounts sho section are for your reference when preparing your income tax return(s).	own in this		
ported.		Original issue discount for 2023	380.1		
- Interest income (not included in line 3)	69,950.51	Acquisition premium (covered lots)	0.0		
2- Early withdrawal penalty	0.00	Acquisition premium (noncovered lots)	80.9		
- Interest on US Savings Bonds & Treasury obligations	0.00	Original issue discount on Treasury obligations Acquisition premium	0.0		
- Federal income tax withheld	0.00	Acquisition premium, Treasury obligations (noncovered lots)	0.00		
- Investment expenses	0.00	Tax-exempt OID	0.00		
7- Foreign country or US possession: 6- Foreign tax paid: 8- Tax-exempt interest (includes line 9)	0.00 39.325.44	Tax-exempt OID (lots not reported)	497.52		
- Tax-exempt interest (includes line 9) - Specified private activity bond interest (AMT)	4.500.00	Acquisition premium	44.5		
- Market discount (covered lots)	0.00	Acquisition premium (lots not reported)	125.58		
- Bond premium (covered lots)	119.16	Tax-exempt OID on private activity bonds	0.00		
P- Bond premium on Treasury obligations (covered lots)	0.00	Tax-exempt OID on private activity bonds (lots not reported)	75.39		
B- Bond premium on tax-exempt bonds (categorized below)	112.58	Acquisition premium (AMT)	0.00		
Tax-exempt obligations (covered lots)	112.58	Acquisition premium (AMT, lots not reported)	75.39		
Tax-exempt private activity obligations (AMT, covered lots)	0.00	Market discount (all lots)	0.00		
1- Tax-exempt and tax credit bond CUSIP number	See detail	Early withdrawal penalty	0.00		
		Investment expenses	0.00		
he following amounts are not reported to the IRS. They are presented here	for your reference	RECONCILIATIONS, FEES, EXPENSES AND EXPENDITUR	ES		
hen preparing your tax return(s).		The amounts in this section are not reported to the IRS. They are presented he			
Taxable accrued interest paid	999.08	_reference when preparing your income tax return(s).	ere ioi your		
Taxable accrued Treasury interest paid	0.00				
Tax-exempt accrued interest paid	0.00	Other Receipts & Reconciliations- Partnership distributions	0.00		
Tax-exempt accrued interest paid (AMT)	0.00	Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00		
Taxable accrued nonqualified interest paid Tax-exempt accrued nonqualified interest paid	159.44 0.00	Other Receipts & Reconciliations- Return of principal Other Receipts & Reconciliations- Deferred income payment—	0.00		
Tax-exempt accrued nonqualified interest paid (AMT)	0.00	Other Receipts & Reconciliations- Deferred income payment— Other Receipts & Reconciliations- Deemed premium	0.00		
Nongualified interest	2.660.00	Other Receipts & Reconciliations- Income accrual- UIT	0.00		
Tax-exempt nonqualified interest	0.00	Other Receipts & Reconciliations- Income accidal- of the Concentration o	0.00		
Tax-exempt nonqualified interest (AMT)	0.00	Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00		
Interest shortfall on contingent payment debt	0.00	G Fees & Expenses- Margin interest	103.26		
Bond premium- Non Treasury obligations (noncovered lots)	175.55	Fees & Expenses- Dividends paid on short position —	0.00		
Bond premium- Treasury obligations (noncovered lots)	0.00	Fees & Expenses- Interest paid on short position	0.00		
Bond premium- Tax-exempt obligations (noncovered lots)	733.13	Fees & Expenses- Non reportable distribution expense	0.00		
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	61.96 0.00	Fees & Expenses- Other expenses	2.06		
Market discount (noncovered lots)	0.00	Fees & Expenses- Severance tax	0.00		
T. ( T. )		Fees & Expenses- Organizational expense	0.00		
TATE TAX WITHHELD		Fees & Expenses- Miscellaneous fees	0.00		
se the details of the State Tax Withholding page(s) to determine the approp		Fees & Expenses- Tax-exempt investment expense	0.00		
our income tax return(s). The amounts shown in this section are for your re		Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00		
1099-DIV total withheld	0.00				
1099-INT total withheld	0.00				
1099-OID total withheld	0.00				
1099-MISC total withheld	0.00				
1099-B total withheld	0.00				

The amounts in this section are not reported to the IRS. They are presented here for reference when preparing your tax return.

# a Partnership distributions

The tax treatment of a partnership distribution depends on whether it is a current distribution or a liquidating distribution. However, a partnership does not pay tax on its income but "passes through" any profits or losses to its partners. Generally, the partnership must prepare and give partners a copy of a Schedule K-1 form (Form 1065), Partner's Share of Income, Deductions, Credits. The partners report the information from the K-1 on their own returns and pay any taxes due, including estimated taxes.

# **b** Foreign tax paid on partnership distributions

A partnership (foreign or domestic) that has income effectively connected with a U.S. trade or business (or income treated as effectively connected) must pay a withholding tax on the effectively connected taxable income that is allocable to its foreign partners.



# C Return of principal distributions

A return of principal distribution is a return from an investment that is not considered income. The return of principal occurs when some or all of the money an investor has in an investment is paid back to them, thus decreasing the value of the investment. This is not considered an investment gain of any type, because it is not in excess of the original investment. Investors are not taxed on this return until it begins to exceed their original investment value.

# d Deferred income payment

Deferred income is income that is received after the period in which it was earned, such as sales commissions.

# e Income accrual-UIT

Income accrual-UIT is any undistributed income accrual that is derived from a UIT.

# f Foreign tax in excess of treaty

Foreign tax in excess of treaty is the gross amount of all foreign tax withheld that is in excess of the specific treaty rate with each applicable country.

# 9 Margin interest

If you are a cash method taxpayer, you can deduct interest on margin accounts to buy taxable securities as investment interest in the year you paid it. You are considered to have paid interest on these accounts only when you actually pay the broker or when payment becomes available to the broker through your account. Payment may become available to the broker through your account, or sells securities held for you or received from you.

# h Dividends paid on short position

When you hold a short position that receives a dividend, you generally make a payment in lieu of that dividend to the lender of the underlying stock. Section 263(h) states that these payments can be deducted only if you hold the short position open at least 46 days. If the short position is closed on or before the 45th day, you cannot deduct the payment in lieu. Instead, you must increase the basis of the stock used to close the short position by that amount.

Note: This is not an adjustment that is automatically made by your broker.

# i Severance tax

Severance tax is a tax imposed on the removal of nonrenewable resources such as crude oil and natural gas. Severance tax is charged to producers, or anyone with a working or royalty interest, in oil or gas operations in the imposing states. There may be a severance tax applied even if a net profit is not realized.

# i Foreign currency gain/loss

The general rule with regard to the U.S. tax treatment of gains or losses from exchanging U.S. currency for non-U.S. currency (and back) is that the gain or loss on the currency exchange will now be taxed the same way as the underlying transaction.



# Frequently Asked Questions

### General

### Q: Why doesn't my Consolidated Form 1099 agree with my December statement?

A: Dividend payments made to you by corporations, mutual funds, and REITs during the 2023 calendar year may be reclassified in January 2024, leading to the discrepancy between your Consolidated Form 1099 and your December statement. The Consolidated Form 1099 is the authoritative document for tax reporting purposes to the IRS.

### Cost basis

### Q: How will the IRS-imposed regulations regarding cost basis and gain/loss reporting affect my taxes?

A: Your cost basis for all covered securities will be reported in section 1099-B of your 2023 Consolidated Form 1099. For tax year 2023, covered securities include:

- Equities purchased after January 1, 2011 (except those purchased under a dividend reinvestment program)
- Equities purchased under a dividend reinvestment program after January 1, 2012
- All mutual funds purchased after January 1, 2012
- · Less complex fixed-income products, options, warrants, rights, derivatives, and commodities purchased after January 1, 2014
- More complex fixed-income products purchased after January 1, 2016

### Q: Why is my cost basis zero for my written options?

A: The IRS reporting rules require brokers to report zero basis for written options. Reported proceeds are the proceeds received at the time the contract was written minus the cost to close. This value can be negative.

### 1099-B

### Q: How am I able to determine which securities on my 1099-B are covered and which are noncovered?

A: Covered tax lots will be indicated as "COVERED tax lots" and will state, "Basis is reported to the IRS." Noncovered tax lots will be indicated as "NONCOVERED tax lots" and will state, "Basis NOT reported to the IRS."

### Q: When I count the lines on the 1099-B, it appears that Line 4 is being skipped. Where is this line?

A: Line 4 on the 1099-B is used for reporting federal income tax withheld on sales. If there has been no withholding, then this line will not be relevant to your 1099-B.

### Q: On Line 7, what is meant by "Loss not allowed"?

A: This line indicates whether a corporate action that occurred in the account allowed for a gain to be recognized but prohibited the investor from recognizing a loss.

### Reporting

### Q: What information from the summary pages will be reported to the IRS?

A: From Page 1, TD Ameritrade will report only the 1099-DIV, the 1099-MISC, and the Section 1256 contracts from the 1099-B. From Page 2, TD Ameritrade will report only the 1099-INT. All other summary sections are provided for informational purposes only. Please keep in mind that 1099-OID and 1099-B details will be reported to the IRS.



# Frequently Asked Questions (continued)

### Q: There is a lot of information in the details of the 1099-B. How do I determine which information is being reported to the IRS?

A: The information that is being reported to the IRS on the Consolidated Form 1099 will have a line number next to the heading. If there is no line number next to the heading, then the information is being provided for informational purposes only.

### Q: What is the tax treatment of market discount?

A: Market discount is always treated as ordinary income, regardless of the type of bond.

### Q: What is a wash sale?

A: The IRS wash sale rule under Section 1091 of the Internal Revenue Code prevents investors from recognizing artificial losses by selling a stock for a loss and then repurchasing the stock within a short period of time. The wash sale window starts 30 days prior to the sale, includes the date of sale, and ends 30 days after the sale, for a total of 61 days.

# Q: When will TD Ameritrade report information related to distributions from Widely Held Fixed Investment Trusts (WHFITs)?

A: TD Ameritrade will not receive information related to WHFITs until March 15, 2024. As a result, a corrected Consolidated Form 1099 statement may need to be issued once that information is available.

### Q: Are sales reported on a trade date or a settlement date basis?

A: The IRS requires that we report all sales of positions held long on a trade date basis on Form 1099-B. Consequently, sale transactions with a trade date in 2023 and a settlement date in 2024 will be reported on your 2023 Consolidated Form 1099. For positions held short, the IRS requires the closing of short positions to be reported on settlement date. In this circumstance, a buy to close transaction with a trade date in 2023 and a settlement date in 2024 will be reported on your 2024 Consolidated Form 1099.

### Q: Are dividends reported by record date or payable date?

A: Most dividends are reported by payable date. However, the IRS allows certain securities (such as mutual funds and REITs) to declare a dividend in October, November, or December with a payable date in January of the following year. These "spillover dividends" are reportable in the tax year the dividend was declared.

### Q: What is original issue discount (OID) income, and why is it included on my 1099?

A: OID income is the excess of a debt obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). Whether or not you receive any cash payments during the year, TD Ameritrade is still required to report any OID income.

Additional information on OID income and the associated taxpayer reporting requirements can be found in IRS Publication 1212, "Guide to Original Issue Discount Instruments," at irs.gov, or by calling 800-TAX-FORM.

TD. Ameritrade does not provide tax advice. We suggest you consult with a tax professional regarding your personal circumstances.

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