1099 Information Guide
Your Consolidated Form 1099 is the authoritative document for tax reporting purposes. Due to Internal Revenue Service (IRS) regulatory changes that have been phased in since 2011, TD Ameritrade is now required (as are all broker-dealers) to report adjusted cost basis, gross proceeds, and the holding period when certain securities are sold.

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 and highlights changes that may be of particular interest to you when filing your 2019 taxes. Use the interactive table of contents to navigate the document.

**What's new: Consolidated Form 1099 changes at a glance**

For tax year 2019, Box 3 and Box 12 of the 1099-B have been swapped, all other boxes remaining the same as prior years. Box 12 will now be used for basis NOT provided to the IRS.

Box 3 will be used for proceeds related to collectibles and Qualified Opportunity Funds.
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.

<table>
<thead>
<tr>
<th>DIVIDENDS AND DISTRIBUTIONS 2019 1099-DIV*</th>
<th>MISCELLANEOUS INCOME 2019 1099-MISC*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a- Total ordinary dividends (includes lines 1b, 5)</td>
<td>8- Profits (or loss) realized in 2019 on closed contracts</td>
</tr>
<tr>
<td>1b- Qualified dividends</td>
<td>9- Unrealized profit (or loss) on open contracts-12/31/2018</td>
</tr>
<tr>
<td>2a- Total capital gain distributions (includes lines 2b, 2c, 2d)</td>
<td>10- Unrealized profit (or loss) on open contracts-12/31/2019</td>
</tr>
<tr>
<td>2b- Unrecaptured Section 1250 gain</td>
<td>11- Aggregate profit (or loss) on contracts</td>
</tr>
<tr>
<td>2c- Section 1202 gain</td>
<td>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</td>
</tr>
<tr>
<td>2d- Collectibles (28%) gain</td>
<td></td>
</tr>
<tr>
<td>3- Nondividend distributions</td>
<td></td>
</tr>
<tr>
<td>4- Federal income tax withheld</td>
<td></td>
</tr>
<tr>
<td>5- Foreign country or US possession: See detail</td>
<td></td>
</tr>
<tr>
<td>6- Investment expenses</td>
<td></td>
</tr>
<tr>
<td>7- Foreign tax paid:</td>
<td></td>
</tr>
<tr>
<td>8- Cash liquidation distributions</td>
<td></td>
</tr>
<tr>
<td>9- Noncash liquidation distributions</td>
<td></td>
</tr>
<tr>
<td>10- Noncash liquidation distributions</td>
<td></td>
</tr>
<tr>
<td>11- Exempt-interest dividends (includes line 12)</td>
<td></td>
</tr>
<tr>
<td>12- Specified private activity bond interest dividends (AMT)</td>
<td></td>
</tr>
</tbody>
</table>

SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

<table>
<thead>
<tr>
<th>Term</th>
<th>Form 8949 type</th>
<th>Proceeds</th>
<th>Cost basis</th>
<th>Market discount</th>
<th>Wash sale loss disallowed</th>
<th>Net gain or loss( )</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short A (basis reported to the IRS)</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
<td></td>
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<tr>
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<tr>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total Short-term</strong></td>
<td><strong>446.00</strong></td>
<td><strong>217.50</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>228.50</strong></td>
<td></td>
</tr>
<tr>
<td>Long D (basis reported to the IRS)</td>
<td>37,072.50</td>
<td>28,413.00</td>
<td>0.00</td>
<td>6,500.00</td>
<td>15,159.50</td>
<td></td>
</tr>
<tr>
<td>Long E (basis not reported to the IRS)</td>
<td>42,055.50</td>
<td>39,000.00</td>
<td>1,140.25</td>
<td>0.00</td>
<td>1,015.25</td>
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<tr>
<td>Long F (Form 1099-B not received)</td>
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<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
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<td><strong>Total Long-term</strong></td>
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<td><strong>68,313.00</strong></td>
<td><strong>1,140.25</strong></td>
<td><strong>6,500.00</strong></td>
<td><strong>16,174.75</strong></td>
<td></td>
</tr>
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<td>Undetermined B or E (basis not reported to the IRS)</td>
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<td>0.00</td>
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<td>0.00</td>
<td></td>
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<tr>
<td>Undetermined C or F (Form 1099-B not received)</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
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<tr>
<td><strong>Total Undetermined-term</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Grand total</strong></td>
<td><strong>79,128.00</strong></td>
<td><strong>68,313.00</strong></td>
<td><strong>1,140.25</strong></td>
<td><strong>6,500.00</strong></td>
<td><strong>16,403.25</strong></td>
<td></td>
</tr>
</tbody>
</table>

| Withholding | Federal income tax withheld | 284.83 |

Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.

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**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 regulated investment companies (RICs) and Real Estate Investment Trusts (REITs). These are not capital gains from selling or trading stock or securities within your account. These are distributions paid by the issuer.

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 (ROC) 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 includes 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.
### General 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 regulated investment company (RIC) or a Real Estate Investment Trust (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 are 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 (a number) 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 will be the code “03.” This indicates that the payment received was subject to an income reallocation by the company. A company, typically a regulated investment company (RIC) or Real Estate Investment Trust (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 country the security originates from. 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 regulated investment company (RIC) or Real Estate Investment Trust (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 regulated investment company (RIC) or Real Estate Investment Trust (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 in Line 2a.
Sales Transactions (Summary and Detailed)

General 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.

<table>
<thead>
<tr>
<th>Term</th>
<th>Form 8949 type</th>
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<th>Net gain or loss</th>
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</thead>
<tbody>
<tr>
<td>Short</td>
<td>A (basis reported to the IRS)</td>
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<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Short</td>
<td>B (basis not reported to the IRS)</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Short</td>
<td>C (Form 1099-B not received)</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Long</td>
<td>D (basis reported to the IRS)</td>
<td>37,072.50</td>
<td>28,413.00</td>
<td>0.00</td>
<td>6,500.00</td>
<td>15,159.50</td>
</tr>
<tr>
<td>Long</td>
<td>E (basis not reported to the IRS)</td>
<td>42,055.50</td>
<td>39,900.00</td>
<td>1,140.25</td>
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<td>1,015.25</td>
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<td>Long</td>
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<td>0.00</td>
</tr>
<tr>
<td>Total Long-term</td>
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<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,174.75</td>
<td></td>
</tr>
<tr>
<td>Undetermined</td>
<td>B or E (basis not reported to the IRS)</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
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<td>Grand total</td>
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<td>16,403.25</td>
<td></td>
</tr>
</tbody>
</table>

WITHOLDING

Federal income tax withheld
284.63

Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.
### Detail for Sales Transactions

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.

**SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING**

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

<table>
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<tr>
<th>Term</th>
<th>Form 8949 type</th>
<th>Proceeds</th>
<th>Cost basis</th>
<th>Market discount</th>
<th>Wash sale loss disallowed</th>
<th>Net gain or loss(-)</th>
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<tr>
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<td>446.00</td>
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<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
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<td>6,500.00</td>
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</tbody>
</table>

**WITHHOLDING**

<table>
<thead>
<tr>
<th>Withholding</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>284.63</td>
</tr>
</tbody>
</table>

Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.

**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 in determining 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, total Net gain or loss for the Sales Transaction for all the holding periods, including the cost basis being reported and cost basis not being reported to the IRS.
**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS (Line 2 & 3)**

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 12)

“Gain or loss (−)” and “Additional information” are NOT reported to the IRS.

**SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS (Line 5)**

Report on Form 8949, Part I with Box B checked. Basis is NOT provided to the IRS. (Line 12)

“Date acquired,” “Cost or other basis,” “Adjustments & Code(s), if any**,” “Gain or loss (−)” and “Additional information” are NOT reported to the IRS.

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### 1a- Description of property/CUSIP/Symbol

<table>
<thead>
<tr>
<th>Date sold or disposed</th>
<th>Quantity</th>
<th>1d- Proceeds &amp; 6- Reported (Gross) (Net)</th>
</tr>
</thead>
<tbody>
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<td>03/07/19</td>
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<td>07/01/19</td>
<td>7,000.00</td>
<td>6,650.00 N 03/15/19 7,000.00</td>
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<tr>
<td></td>
<td></td>
<td>22,980.00 20,650.00</td>
</tr>
<tr>
<td>JULES NORHAM HOUSING SERVICES</td>
<td>02/20/19 3.000</td>
<td>1,028.77 N 91,315.43 D</td>
</tr>
<tr>
<td>03/07/19</td>
<td>0.00</td>
<td>-2,764.23</td>
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<tr>
<td>02/21/19</td>
<td>2.000</td>
<td>11,644.95 127,125.00</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td>116,448.95 127,125.00</td>
</tr>
</tbody>
</table>

### 7- Loss not allowed(X)

- **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.

- **Compound columns**

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

---

**TD AMERITRADE CLEARING, INC**

Proceeds from Broker and Barter Exchange Transactions

<table>
<thead>
<tr>
<th>Date sold or disposed</th>
<th>Quantity</th>
<th>1d- Proceeds &amp; 6- Reported (Gross) (Net)</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/05/19</td>
<td>1,400.00</td>
<td>111,028.77 N 91,315.43</td>
</tr>
<tr>
<td>02/20/19</td>
<td>3.000</td>
<td>-408.68 02/20/19 6,500 W</td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td>111,028.77 91,315.43</td>
</tr>
</tbody>
</table>

*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. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).
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 a market discount (indicated by D).

Collectibles

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

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.

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 assign/exercise

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

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

Noncovered option

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

Closing/expiration of written option

- The Additional information column tells you this short option was closed by expiration.
- The Additional information column tells you this short option was closed by a covering transaction.
- 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 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.
Regulated Futures and Section 1256 Contracts (2019 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.

### SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
<th>Form 8949</th>
<th>Proceeds</th>
<th>Cost basis</th>
<th>Market discount</th>
<th>Wash sale loss disallowed</th>
<th>Net gain or loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short A</td>
<td>(basis reported to the IRS)</td>
<td>1099-B</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Short B</td>
<td>(basis not reported to the IRS)</td>
<td>1099-B</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Short C</td>
<td>(Form 1099-B not received)</td>
<td>1099-B</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Short-term</td>
<td></td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
<td></td>
</tr>
<tr>
<td>Long D</td>
<td>(basis reported to the IRS)</td>
<td>1099-B</td>
<td>37,072.50</td>
<td>28,413.00</td>
<td>0.00</td>
<td>6,500.00</td>
<td>15,159.50</td>
</tr>
<tr>
<td>Long E</td>
<td>(basis not reported to the IRS)</td>
<td>1099-B</td>
<td>42,055.50</td>
<td>39,900.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,174.75</td>
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<td>Long F</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Long-term</td>
<td></td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,403.25</td>
<td></td>
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<tr>
<td>Undetermined B</td>
<td>(basis reported to the IRS)</td>
<td>1099-B</td>
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<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
</tr>
<tr>
<td>Undetermined C</td>
<td>(basis not reported to the IRS)</td>
<td>1099-B</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Undetermined-term</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>Grand total</td>
<td></td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,403.25</td>
<td></td>
</tr>
</tbody>
</table>

**Withholding**

<table>
<thead>
<tr>
<th>Withholding</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>284.63</td>
</tr>
</tbody>
</table>

Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.

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 2019 closed contracts**
Reports profit or loss on all contracts closed in 2019.

**Line 9: Unrealized profit/loss on open contracts 12/31/18**
Unrealized profit or loss at the end of 2018.

**Line 10: Unrealized profit/loss on open contracts 12/31/19**
Unrealized profit or loss at the end of 2019.

**Line 11: Aggregate profit/loss on contracts**
Aggregate profit or loss on all contracts.
The 1099-INT accommodates broker reporting requirements pertaining to fixed-income adjustments, as represented below:

### Interest Income 2019 1099-INT

<table>
<thead>
<tr>
<th>2019 1099-INT</th>
<th>TD Ameritrade Clearing, Inc.</th>
<th>Summary Information</th>
<th>Account 123456789</th>
<th>02/01/2020</th>
</tr>
</thead>
</table>

#### INTEREST INCOME 2019 1099-INT

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.

1. Interest income (not included in line 3) $69,950.51
2. Early withdrawal penalty $0.00
3. Interest on US Savings Bonds & Treasury obligations $0.00
4. Federal income tax withheld $0.00
5. Investment expenses $0.00
6. Foreign country or US possession: Foreign tax paid: $0.00
7. Specified private activity bond interest (AMT) $4,500.00
8. Market discount (covered lots) $0.00
9. Bond premium (covered lots) $119.16
10. Bond premium on Treasury obligations (covered lots) $112.58
11. Tax-exempt obligations (AMT, covered lots) $0.00
12. Interest shortfall on contingent payment debt $0.00
13. Bond premium- Tax-exempt obligations (AMT, covered lots) $112.58
14. Tax-exempt and tax credit bond CUSIP number See detail

The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s):

- Taxable accrued interest paid $999.08
- Taxable accrued Treasury interest paid $0.00
- Tax-exempt accrued interest paid $0.00
- Tax-exempt accrued interest paid (AMT) $0.00
- Tax-exempt accrued nonqualified interest paid $199.44
- Nonqualified interest $2,660.00
- Tax-exempt accrued nonqualified interest paid $0.00
- Nonqualified interest paid $0.00
- Bond premium: Non Treasury obligations (noncovered lots) $175.55
- Bond premium: Treasury obligations (noncovered lots) $733.13
- Bond premium: Tax-exempt obligations (AMT, noncovered lots) $61.96
- Market discount (noncovered lots) $0.00

#### STATE TAX withheld

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.

| 1099-DV total withheld | 0.00 |
| 1099-INT total withheld | 0.00 |
| 1099-OD total withheld | 0.00 |
| 1099-MISC total withheld | 0.00 |
| 1099-B total withheld | 0.00 |

#### ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS

Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s):

- Original issue discount for 2019 $380.18
- Acquisition premium (covered lots) $0.00
- Acquisition premium (noncovered lots) $80.93
- Original issue discount on Treasury obligations $0.00
- Acquisition premium $0.00
- Acquisition premium, Treasury obligations (noncovered lots) $0.00
- Tax-exempt OID $0.00
- Tax-exempt OID (lots not reported) $497.52
- Acquisition premium $44.51
- Acquisition premium (lots not reported) $125.56
- Tax-exempt OID on private activity bonds $0.00
- Tax-exempt OID on private activity bonds (lots not reported) $75.39
- Acquisition premium (AMT) $0.00
- Acquisition premium (AMT, lots not reported) $75.39
- Market discount (all lots) $0.00
- Early withdrawal penalty $0.00
- Investment expenses $0.00

#### RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES

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

- Fees & Expenses- Tax-exempt investment expense $0.00
- Fees & Expenses- Miscellaneous fees $0.00
- Fees & Expenses- Margin interest $103.26
- Fees & Expenses- Dividends paid on short position $0.00
- Fees & Expenses- Deferred income payment $0.00
- Fees & Expenses- Severance tax $0.00
- Fees & Expenses- Other expenses $2.06
- Fees & Expenses- Organization expense $0.00
- Fees & Expenses- Foreign exchange gains & losses- Foreign currency gains/losses $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.”
Miscellaneous Income (1099-MISC)

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.

<table>
<thead>
<tr>
<th>Term</th>
<th>Proceeds</th>
<th>Cost basis</th>
<th>Market discount</th>
<th>Wash sale loss disallowed</th>
<th>Net gain or loss(-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short A (basis reported to the IRS)</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Short B (basis not reported to the IRS)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Short C (Form 1099-B not received)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
</tr>
<tr>
<td>Total Short-term</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Long D (basis reported to the IRS)</td>
<td>37,072.50</td>
<td>28,413.00</td>
<td>0.00</td>
<td>6,500.00</td>
<td>15,159.50</td>
</tr>
<tr>
<td>Long E (basis not reported to the IRS)</td>
<td>42,655.00</td>
<td>39,900.00</td>
<td>1,140.25</td>
<td>0.00</td>
<td>1,015.25</td>
</tr>
<tr>
<td>Long F (Form 1099-B not received)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Long-term</td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,174.75</td>
</tr>
<tr>
<td>Undetermined B or E (basis not reported to the IRS)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
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<td>0.00</td>
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<tr>
<td>Total Undetermined-term</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Grand total</td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,403.25</td>
</tr>
</tbody>
</table>

6 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 in 2019 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.

Line 4: Federal income tax withheld
• Any backup withholding taken from payments reported on the 1099-MISC will be reported in 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.
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 2019, 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 Non-Qualified Stated Interest. 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

**Calculation methods**

If security was held for the entire year:

\[
(\text{Adjusted Issue Price} \times \text{Yield to Maturity} / \text{Number of Accrual Periods}) - \text{Qualified Stated Interest for the Period} = \text{Amount reported on Form 1099-OID}
\]
**1099 Information Guide**

**TD Ameritrade Clearing, Inc.**

<table>
<thead>
<tr>
<th>Summary Information</th>
<th>Account 123456789</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INTEREST INCOME</strong></td>
<td><strong>2019 1099-INT</strong></td>
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<tr>
<td>(continued)</td>
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</tbody>
</table>

This 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.

1. Interest income (not included in line 3)  
2. Early withdrawal penalty  
3. Interest on US Savings Bonds & Treasury obligations  
4. Federal income tax withheld  
5. Investment expenses  
6. Foreign country or US possession  
7. Original issue discount and acquisition premium  
8. Tax-exempt interest (includes line 9)  
9. Specified private activity bond interest (AMT)  
10. Market discount (covered lots)  
11. Bond premium (covered lots)  
12. Bond premium on Treasury obligations (covered lots)  
13. Bond premium on tax-exempt bonds (categorized below)  
14. Tax-exempt private activity obligations (AMT, covered lots)  
15. Tax-exempt and tax credit bond CUSIP number

The following amounts are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

- Taxable accrued interest paid
- Tax-exempt accrued interest paid
- Tax-exempt accrued nonqualified interest paid (AMT)
- Tax-exempt accrued nonqualified interest paid
- Nonqualified interest
- Tax-exempt nonqualified interest (AMT)
- Tax-exempt nonqualified interest (AMT)
- Bond premium- Non Treasury obligations (covered lots)
- Bond premium- Tax-exempt obligations (noncovered lots)
- Bond premium- Tax-exempt obligations (noncovered lots)
- Bond premium- Tax-exempt obligations (noncovered lots)
- Market discount (noncovered lots)

**STATE TAX WITHHELD**

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).

- 1099-DIV total withheld
- 1099-INT total withheld
- 1099-OID total withheld
- 1099-MISC total withheld
- 1099-A total withheld

**ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS**

Use bond-by-bond results from Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).

- Original issue discount for 2019
- Acquisition premium (covered lots)
- Acquisition premium (noncovered lots)
- Acquisition premium (AMT, lots not reported)
- Tax-exempt OID (lots not reported)
- Tax-exempt OID on private activity bonds (lots not reported)
- Tax-exempt OID on private activity bonds (lots not reported)
- Acquisition premium (AMT, lots not reported)
- Acquisition premium (AMT, lots not reported)
- Acquisition premium (AMT, lots not reported)
- Market discount (all lots)
- Early withdrawal penalty
- Investment expenses

**RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES**

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

- Other Receipts & Reconciliations- Partnership distributions
- Other Receipts & Reconciliations- Foreign tax paid- partnership
- Other Receipts & Reconciliations- Return of principal
- Other Receipts & Reconciliations- Deferred income payment
- Other Receipts & Reconciliations- Deemed premium
- Other Receipts & Reconciliations- Income accrual- UIT
- Other Receipts & Reconciliations- Basis adjustments
- Other Receipts & Reconciliations- Foreign tax pd beyond treaty
- 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- Other expenses
- Fees & Expenses- Severance tax
- Fees & Expenses- Organizational expense
- Fees & Expenses- Miscellaneous fees
- Fees & Expenses- Tax-exempt investment expense
- Foreign Exchange Gains & Losses- Foreign currency gain/loss

---

**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 premiums for covered lots are 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 when giving 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.

---

The table includes details of interest income, bond premiums, and other financial information for the year 2019.
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

<table>
<thead>
<tr>
<th>TD Ameritrade Clearing, Inc.</th>
<th>Original Issue Discount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account 123456789</td>
<td>02/01/2020</td>
</tr>
</tbody>
</table>

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, detail of all interest transactions and bond premium amortization are found in the Detail for Interest Income.

**NON TREASURY ORIGINAL ISSUE DISCOUNT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Begin date</th>
<th>1- Original issue discount for 2019</th>
<th>3- Early withdrawal penalty</th>
<th>5- Market Discount</th>
<th>6- Acquisition premium</th>
<th>9- Investment Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABC INC. 03/01/2032 / CUSIP: FAHN</td>
<td>02/01/19</td>
<td>24.66</td>
<td>0.00</td>
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<tr>
<td>Tax lot totals:</td>
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<td>0.00</td>
<td>0.00</td>
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</table>

Non Treasury Totals

Original issue discount 24.66

**TREASURY ORIGINAL ISSUE DISCOUNT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Begin date</th>
<th>8- Original issue discount on US Treasury obligations</th>
<th>3- Early withdrawal penalty</th>
<th>5- Market Discount</th>
<th>6- Acquisition premium</th>
<th>9- Investment Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>US TREASURY / CUSIP: RBCM</td>
<td>04/15/19</td>
<td>16.32</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>05/15/19</td>
<td>16.32</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>06/15/19</td>
<td>16.32</td>
<td>0.00</td>
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<td>Tax lot totals:</td>
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<td>0.00</td>
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</tr>
</tbody>
</table>

Treasury Totals

OID on US Treasury obligations 48.96

*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.*
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.

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

### TAX-EXEMPT ORIGINAL ISSUE DISCOUNT

<table>
<thead>
<tr>
<th>Tax lot identifier or Cost and date acquired</th>
<th>Quantity</th>
<th>Begin date</th>
<th>11- Tax-exempt OID</th>
<th>5- Market Discount</th>
<th>6- Acquisition premium</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>HAP GILMOR 12/31/2003 / CUSIP: 123456789</td>
<td>0.00</td>
<td>03/13/19</td>
<td>128.37</td>
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<td>128.37</td>
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<td>0.00</td>
</tr>
<tr>
<td>Other states</td>
<td>Reported to IRS</td>
<td>Not reported to IRS</td>
<td>Original issue discount</td>
<td>128.37</td>
<td>0.00</td>
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</tbody>
</table>

### TAX-EXEMPT ORIGINAL ISSUE DISCOUNT ON PRIVATE ACTIVITY BONDS

<table>
<thead>
<tr>
<th>Tax lot identifier or Cost and date acquired</th>
<th>Quantity</th>
<th>Begin date</th>
<th>11- Tax-exempt OID</th>
<th>5- Market Discount</th>
<th>6- Acquisition premium</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>SN CUP 12/31/2021 / CUSIP: 123456789</td>
<td>0.00</td>
<td>03/13/19</td>
<td>116.59</td>
<td>0.00</td>
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<td>0.00</td>
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<tr>
<td>Tax lot totals:</td>
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<td></td>
<td>116.59</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Other states</td>
<td>Reported to IRS</td>
<td>Not reported to IRS</td>
<td>Original issue discount</td>
<td>116.59</td>
<td>0.00</td>
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</tbody>
</table>

Box 11 reflects tax-exempt original issue discount reported to the IRS, which includes Tax-exempt OID on covered lots.
This column represents tax-exempt original issue discount that is not reported to the IRS.
### Supplemental Information for Widely Held Mortgage Trusts

**Account: 123456789**

#### GINNIE MAE II POOL #2344 30 YR SINGLE FAMILY - JUMBO/ CUSIP: 36202CS95 / Security type: WHMT / Note 21

<table>
<thead>
<tr>
<th>Record or trade date</th>
<th>Pay or settle date</th>
<th>Trans</th>
<th>Principal balance</th>
<th>Quantity or position</th>
<th>Principal paid or proceeds</th>
<th>Cost</th>
<th>Interest</th>
<th>Expenses</th>
<th>Market discount fraction</th>
<th>Income Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/31/18</td>
<td>02/20/19</td>
<td>Distribution</td>
<td>700.00</td>
<td>28.43</td>
<td>35.70</td>
<td>0.23</td>
<td>0.046447</td>
<td>0.00</td>
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<tr>
<td>02/28/18</td>
<td>03/20/19</td>
<td>Distribution</td>
<td>654.07</td>
<td>30.61</td>
<td>88.63</td>
<td>0.24</td>
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<td>03/31/18</td>
<td>04/20/19</td>
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<td>590.46</td>
<td>39.33</td>
<td>11.53</td>
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<tr>
<td>04/30/18</td>
<td>05/20/19</td>
<td>Distribution</td>
<td>504.32</td>
<td>77.52</td>
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<td>0.0195601</td>
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<tr>
<td>05/31/18</td>
<td>06/20/19</td>
<td>Distribution</td>
<td>430.40</td>
<td>82.29</td>
<td>25.73</td>
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<tr>
<td>06/30/18</td>
<td>07/20/19</td>
<td>Distribution</td>
<td>431.02</td>
<td>27.70</td>
<td>36.52</td>
<td>0.28</td>
<td>0.0247205</td>
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<tr>
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<td>Distribution</td>
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<td>21.66</td>
<td>73.95</td>
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<td>100.88</td>
<td>0.23</td>
<td>0.0592583</td>
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<tr>
<td>10/31/18</td>
<td>11/20/19</td>
<td>Distribution</td>
<td>209.40</td>
<td>28.43</td>
<td>35.70</td>
<td>0.23</td>
<td>0.046447</td>
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<tr>
<td>11/30/18</td>
<td>12/20/19</td>
<td>Distribution</td>
<td>148.99</td>
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<td>63.26</td>
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</table>

#### FANNIE MAE POOL #3625 30 YR SINGLE FAMILY - CUSIP: 36202CS95 / Security type: WHMT / Note 21

<table>
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<tr>
<th>Record or trade date</th>
<th>Pay or settle date</th>
<th>Trans</th>
<th>Principal balance</th>
<th>Quantity or position</th>
<th>Principal paid or proceeds</th>
<th>Cost</th>
<th>Interest</th>
<th>Expenses</th>
<th>Market discount fraction</th>
<th>Income Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/31/18</td>
<td>02/20/19</td>
<td>Distribution</td>
<td>950.00</td>
<td>142.50</td>
<td>3.56</td>
<td>0.31</td>
<td>0.031615</td>
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<tr>
<td>02/28/18</td>
<td>03/20/19</td>
<td>Distribution</td>
<td>807.50</td>
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<td>3.03</td>
<td>0.26</td>
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<td>04/20/19</td>
<td>Distribution</td>
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<td>05/20/19</td>
<td>Distribution</td>
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<td>05/31/18</td>
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<td>Distribution</td>
<td>258.87</td>
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<td>Distribution</td>
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<td>0.021641</td>
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<td></td>
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<td>01/20/19</td>
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<td>158.98</td>
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<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
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<td></td>
<td>950.00</td>
<td>20.37</td>
<td>1.76</td>
<td>0.00</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Record or trade date

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

### Principal balance

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

### Principal paid or proceeds

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

### Interest

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

## Information on REMIC Assets

REMIC asset composition is now shown in a more efficient format at the bottom of each REMIC security breakdown.
Federal and State Backup Withholding

**Summary Information**

**DIVIDENDS AND DISTRIBUTIONS** 2019 1099-DIV* OMB No. 1545-0110

<table>
<thead>
<tr>
<th>Term</th>
<th>Form 8949 type</th>
<th>Proceeds</th>
<th>Cost basis</th>
<th>Market discount</th>
<th>Wash sale loss disallowed</th>
<th>Net gain or loss(-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short A (basis reported to the IRS)</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Short B (basis not reported to the IRS)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Short C (Form 1099-B not received)</td>
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<td>0.00</td>
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</tr>
<tr>
<td>Total Short-term</td>
<td>446.00</td>
<td>217.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>228.50</td>
</tr>
<tr>
<td>Long D (basis reported to the IRS)</td>
<td>37,072.50</td>
<td>28,413.00</td>
<td>0.00</td>
<td>6,500.00</td>
<td>15,159.50</td>
<td></td>
</tr>
<tr>
<td>Long E (basis not reported to the IRS)</td>
<td>42,055.50</td>
<td>39,900.00</td>
<td>1,140.25</td>
<td>0.00</td>
<td>1,015.25</td>
<td></td>
</tr>
<tr>
<td>Long F (Form 1099-B not received)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Long-term</td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,174.75</td>
<td></td>
</tr>
<tr>
<td>Undetermined B or E (basis not reported to the IRS)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Undetermined C or F (Form 1099-B not received)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Undetermined-term</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Grand total</td>
<td>79,128.00</td>
<td>68,313.00</td>
<td>1,140.25</td>
<td>6,500.00</td>
<td>16,403.25</td>
<td></td>
</tr>
</tbody>
</table>

**Withholding**

| Amount | Federal income tax withheld | 284.63 |

**FATCA filing requirement (see instructions)**

If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.

**Federal income tax withheld**

If you had federal backup withholding during 2019, it is reported to the IRS on Line 4 of the 1099-DIV, 1099-MISC, and/or 1099-INT, depending on the income type.

**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.
**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 or Maine in 2019.
- TD Ameritrade furnishes the withholding information to the states of California and Maine.
- Transaction and CUSIP-level details appear later in the applicable income sections as well for both federal and state withholding.
### 1099-B and How It Relates to Withholding

**INCOME TAX WITHHELD**

<table>
<thead>
<tr>
<th>Date sold or disposed</th>
<th>Description of property/CUSIP/Symbol</th>
<th>Federal Tax Withheld</th>
<th>State Tax Withheld</th>
<th>State Name</th>
<th>State ID Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/18/18</td>
<td>JULES NORHAM HOUSING SERVICES / CUSIP: 123456789 / Symbol: JNHS</td>
<td>686.02</td>
<td>171.50</td>
<td>CA</td>
<td>0964791</td>
</tr>
</tbody>
</table>

**SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS** *(Ordinary gains or losses are identified in the Additional information column)* *(Lines 2 & 3)*

<table>
<thead>
<tr>
<th>Date sold or disposed</th>
<th>Description of property/CUSIP/Symbol</th>
<th>Proceeds &amp; 6- Reported (Gross or (Net</th>
<th>Date acquired</th>
<th>Cost or other basis</th>
<th>Wash sale loss disallowed (W)</th>
<th>Gain or loss(-) &amp; Loss not allowed (X) &amp; also not reported (Z)</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/15/18</td>
<td>JULES NORHAM HOUSING SERVICES / CUSIP: 123456789 / Symbol: JNHS</td>
<td>393,000</td>
<td>2,450.06</td>
<td>3,904.62</td>
<td>...</td>
<td>-1,454.56</td>
<td>Sale</td>
</tr>
</tbody>
</table>

**Income Tax Withheld**

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

**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

<table>
<thead>
<tr>
<th>Security description</th>
<th>CUSIP and/or symbol</th>
<th>State</th>
<th>Date</th>
<th>Amount</th>
<th>Transaction type</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>GREATER VARIABLE COM</td>
<td>1234567 GVRC</td>
<td></td>
<td>03/30/19</td>
<td>25.55</td>
<td>Nonqualified dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>03/30/19</td>
<td>-7.15</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>06/28/19</td>
<td>46.95</td>
<td>Nonqualified dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>06/28/19</td>
<td>-13.15</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>09/29/19</td>
<td>38.30</td>
<td>Nonqualified dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>09/29/19</td>
<td>-10.81</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>111.11</td>
<td>Total Dividends &amp; distributions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-31.11</td>
<td>Total Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td>FIRST ANNUAL INC COM</td>
<td>1234567 MNAL</td>
<td></td>
<td>01/29/19</td>
<td>-9.84</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td>JANITORIAL HI YLD BND ETF</td>
<td>1234567 JHWR</td>
<td></td>
<td>01/07/19</td>
<td>-5.30</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>02/09/19</td>
<td>17.49</td>
<td>Nonqualified dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>02/09/19</td>
<td>-4.90</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17.49</td>
<td>Total Dividends &amp; distributions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-10.20</td>
<td>Total Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td>HEAVY ASSOCIATION BOND MARKET ETF</td>
<td>1234567 HAH</td>
<td></td>
<td>02/05/19</td>
<td>6.98</td>
<td>Nonqualified dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>02/05/19</td>
<td>-1.95</td>
<td>Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6.98</td>
<td>Total Dividends &amp; distributions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-1.95</td>
<td>Total Federal tax withheld</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>135.58</td>
<td>Total Dividends &amp; distributions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-53.10</td>
<td>Total Federal tax withheld</td>
<td></td>
</tr>
</tbody>
</table>

### 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.

### 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

## Amount & 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.

## 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

**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**

- Accounts with California backup withholding will also receive a 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 the 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

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

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

<table>
<thead>
<tr>
<th>State</th>
<th>State Payer ID</th>
<th>Form</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAINE</td>
<td>123456789123</td>
<td>1099-DIV</td>
<td>2.75</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>123456789</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/01/2020</td>
<td>497.52</td>
</tr>
</tbody>
</table>

**1099 Information Guide**

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

**TD Ameritrade Clearing, Inc.**

#### Summary Information

**2019**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable accrued interest paid</td>
<td>999.08</td>
</tr>
<tr>
<td>Taxable accrued Treasury interest paid</td>
<td>0.00</td>
</tr>
<tr>
<td>Tax-exempt accrued interest paid</td>
<td>0.00</td>
</tr>
<tr>
<td>Tax-exempt accrued interest paid (AMT)</td>
<td>0.00</td>
</tr>
<tr>
<td>Tax-exempt accrued nonqualified interest paid</td>
<td>0.00</td>
</tr>
<tr>
<td>Tax-exempt accrued nonqualified interest paid (AMT)</td>
<td>0.00</td>
</tr>
<tr>
<td>Nonqualified interest</td>
<td>2,660.04</td>
</tr>
<tr>
<td>Tax-exempt nonqualified interest</td>
<td>0.00</td>
</tr>
<tr>
<td>Interest shortfall on contingent payment debt</td>
<td>0.00</td>
</tr>
<tr>
<td>Bond premium- Treasury obligations (noncovered lots)</td>
<td>175.55</td>
</tr>
<tr>
<td>Bond premium- Non Treasury obligations (noncovered lots)</td>
<td>0.00</td>
</tr>
<tr>
<td>Bond premium- Tax-exempt obligations (noncovered lots)</td>
<td>733.13</td>
</tr>
<tr>
<td>Bond premium- Tax-exempt obligations (AMT, noncovered lots)</td>
<td>61.96</td>
</tr>
<tr>
<td>Market discount (noncovered lots)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**STATE TAX WITHHELD**

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.

- 1099-DIV total withheld: 0.00
- 1099-DIV total withheld: 0.00
- 1099-INT total withheld: 0.00
- 1099-INT total withheld: 0.00
- 1099-MISC total withheld: 0.00
- 1099-B total withheld: 0.00

**1099 Information Guide**

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**ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS**

- Original issue discount for 2019: 380.18
- Acquisition premium (covered lots): 0.00
- Acquisition premium (noncovered lots): 80.33
- Original issue discount on Treasury obligations: 0.00
- Acquisition premium: 44.51
- Acquisition premium (lots not reported): 125.58
- Tax-exempt OID on private activity bonds (lots not reported): 75.39
- Acquisition premium (AMT): 0.00
- Acquisition premium (AMT, lots not reported): 75.39
- Market discount (all lots): 0.00
- Early withdrawal penalty: 0.00
- Investment expenses: 0.00

**RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES**

- Fees & Expenses- Dividends paid on short position: 103.26
- Fees & Expenses- Interest paid on short position: 0.00
- Fees & Expenses- Non reportable distribution expense: 0.00
- Fees & Expenses- Other expenses: 2.06
- Fees & Expenses- Organization expenses: 0.00
- Fees & Expenses- Miscellaneous fees: 0.00
- Fees & Expenses- Tax-exempt investment expense: 0.00
- Foreign Exchange Gains & Losses- Foreign currency gain/loss: 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 scheduled 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 him or her, 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**

Any undistributed income accrual that is derived from a UIT.

**f Foreign tax in excess of treaty**

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

**g 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 when the broker collects dividends or interest for your account, or sells securities held for you or received from you.

**h Dividends paid on short position**

When a taxpayer holds a short position that receives a dividend, he or she generally makes 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
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.

j 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 Real Estate Investment Trusts (REITs) during the 2019 calendar year may be reclassified in January 2020, leading to the discrepancy between your Consolidated Form 1099 and your December statement. The Consolidated 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 2019 Consolidated Form 1099. For tax year 2019, 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 new 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. In 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 detail 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, 2020. 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 2019 and a settlement date in 2020 will be reported on your 2019 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 2019 and a settlement date in 2020 will be reported on your 2020 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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