

# 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.

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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.

<p>Member FINRA/SIPC</p> <p>PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900</p> <p>PAYER'S TIN: XX-XXXXXX</p>	<p><b>Tax Information</b> Account 123456789</p> <p>JANE DOE 12345 ANY STREET ANYTOWN, ST 00000</p> <p>RECIPIENT'S TIN: XXX-XX-XXXX</p>	<p>Statement Date: 02/01/2020 Document ID: XXXXXXXXXXXX</p>	<p><b>2019</b></p>																																																												
<b>Summary Information</b>																																																															
<p><b>1 DIVIDENDS AND DISTRIBUTIONS 2019 1099-DIV*</b> OMB No. 1545-0110</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1a- Total ordinary dividends (includes lines 1b, 5)</td> <td style="width:10%; text-align: right;">144.48</td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td>1b- Qualified dividends</td> <td style="text-align: right;">144.48</td> <td></td> <td></td> </tr> <tr> <td>2a- Total capital gain distributions (includes lines 2b, 2c, 2d)</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>2b- Unrecaptured Section 1250 gain</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>2c- Section 1202 gain</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>2d- Collectibles (28%) gain</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>3- Nondividend distributions</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td><b>4- Federal income tax withheld</b></td> <td style="text-align: right;"><b>0.00</b></td> <td></td> <td></td> </tr> <tr> <td>5- Section 199A dividends</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>6- Investment expenses</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>8- Foreign country or US possession: See detail</td> <td style="text-align: right;">0.00</td> <td>7- Foreign tax paid:</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>9- Cash liquidation distributions</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>10- Noncash liquidation distributions</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>11- Exempt-interest dividends (includes line 12)</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> <tr> <td>12- Specified private activity bond interest dividends (AMT)</td> <td style="text-align: right;">0.00</td> <td></td> <td></td> </tr> </table>				1a- Total ordinary dividends (includes lines 1b, 5)	144.48			1b- Qualified dividends	144.48			2a- Total capital gain distributions (includes lines 2b, 2c, 2d)	0.00			2b- Unrecaptured Section 1250 gain	0.00			2c- Section 1202 gain	0.00			2d- Collectibles (28%) gain	0.00			3- Nondividend distributions	0.00			<b>4- Federal income tax withheld</b>	<b>0.00</b>			5- Section 199A dividends	0.00			6- Investment expenses	0.00			8- Foreign country or US possession: See detail	0.00	7- Foreign tax paid:	0.00	9- Cash liquidation distributions	0.00			10- Noncash liquidation distributions	0.00			11- Exempt-interest dividends (includes line 12)	0.00			12- Specified private activity bond interest dividends (AMT)	0.00		
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<p><small>* 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.</small></p>																																																															
<p><b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b></p> <p><small>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.</small></p>																																																															
<b>Term</b>	<b>Form 8949 type</b>	<b>Proceeds</b>	<b>Cost basis</b>	<b>Market discount</b>	<b>Wash sale loss disallowed</b>	<b>Net gain or loss(-)</b>																																																									
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																																																									
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	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>																																																									
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50																																																									
Long	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)	0.00	0.00	0.00	0.00	0.00																																																									
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,174.75</b>																																																									
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																																																									
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>																																																									
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,403.25</b>																																																									
<b>Withholding</b>		<b>Amount</b>																																																													
Federal income tax withheld		284.63																																																													
<small>Changes to dividend tax classifications processed after your original tax form is issued for 2019 may require an amended tax form.</small>																																																															

### 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.

## Detail for Dividends and Distributions

TD AMERITRADE CLEARING, INC		Account 123456789				
Detail for Dividends and Distributions						
2019		02/01/2020				
<p><i>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.</i></p> <p><i>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.</i></p> <p><i>Note that a payment characterized as a "Qualified dividend" is only issuer-qualified.</i></p>						
Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
EXTERNAL INTERNET TECH	00206R102 EITS		09/12/19	54.00	Qualified dividend	
FIRST ANNUAL HOLDINGS COM	02209S103 PHYL		02/12/19	57.90	Qualified dividend	
			05/13/19	58.41	Qualified dividend	
			08/15/19	58.87	Qualified dividend	
			11/15/19	59.32	Qualified dividend	
				234.50	Total Dividends & distributions	
HOUSING INC SPONS ADR	055622104 HGBW		08/11/19	34.20	Qualified dividend	
			10/31/19	70.00	Qualified dividend	
JULES NORHAM SERVICES COM	149123101 JNHS		03/18/19	90.03	Qualified dividend	
			06/14/19	91.56	Qualified dividend	
			09/16/19	93.34	Qualified dividend	
				274.93	Total Dividends & distributions	
NEUROLOGICAL OPER	244199105 NOY		10/03/19	52.50	Qualified dividend	
TRANSATLANTIC GENE COM	337932107 TGUK		09/01/19	75.00	Qualified dividend	
			11/10/19	146.25	Nonqualified dividend	
HEAVY ASSOCIATION F	638476234 HAH		09/23/19	76.00	Qualified dividend	
BIOLOGICAL CENTER F	347564993 BI		07/15/19	41.42	Qualified dividend	
			08/15/19	41.70	Qualified dividend	
			09/15/19	41.99	Qualified dividend	
			10/14/19	42.30	Qualified dividend	
			11/15/19	42.63	Qualified dividend	
				210.04	Total Dividends & distributions	

### 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.

## 2 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.

		<b>Tax Information</b> <b>Account 123456789</b>		<b>Statement Date: 02/01/2020</b> <b>Document ID: XXXXXXXXXXXX</b>		<b>2019</b>	
PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900		JANE DOE 12345 ANY STREET ANYTOWN, ST 00000					
PAYER'S TIN: XX-XXXXXX		RECIPIENT'S TIN: XXX-XX-XXXX					
<b>Summary Information</b>							
[ ] FATCA filing requirement (see instructions)							
<b>DIVIDENDS AND DISTRIBUTIONS</b>		<b>2019 1099-DIV*</b>		<b>MISCELLANEOUS INCOME</b>		<b>2019 1099-MISC*</b>	
		OMB No. 1545-0110				OMB No. 1545-0115	
1a- Total ordinary dividends (includes lines 1b, 5)		144.48		2- Royalties			0.00
1b- Qualified dividends		144.48		3- Other income			500.00
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)		0.00		<b>4- Federal income tax withheld</b>			<b>0.00</b>
2b- Unrecaptured Section 1250 gain		0.00		8- Substitute payments in lieu of dividends or interest			0.00
2c- Section 1202 gain		0.00		<b>SECTION 1256 CONTRACTS</b>			
2d- Collectibles (28%) gain		0.00		<b>2019 1099-B*</b>			
3- Nondividend distributions		0.00		OMB No. 1545-0715			
<b>4- Federal income tax withheld</b>		<b>0.00</b>		8- Profit or (loss) realized in 2019 on closed contracts			0.00
5- Section 199A dividends		0.00		9- Unrealized profit or (loss) on open contracts-12/31/2018			0.00
6- Investment expenses		0.00		10- Unrealized profit or (loss) on open contracts-12/31/2019			0.00
7- Foreign tax paid:		0.00		11- Aggregate profit or (loss) on contracts			0.00
8- Foreign country or US possession: See detail		0.00		<i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>			
9- Cash liquidation distributions		0.00					
10- Noncash liquidation distributions		0.00					
11- Exempt-interest dividends (includes line 12)		0.00					
12- Specified private activity bond interest dividends (AMT)		0.00					
* 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.							
<b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b>							
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.							
<b>Term</b>	<b>Form 8949 type</b>	<b>Proceeds</b>	<b>Cost basis</b>	<b>Market discount</b>	<b>Wash sale loss disallowed</b>	<b>Net gain or loss(-)</b>	
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	
	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>	
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50	
Long	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)	0.00	0.00	0.00	0.00	0.00	
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,174.75</b>	
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	
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,403.25</b>	
<b>Withholding</b>		<b>Amount</b>					
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.*

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	A1 446.00	A2 217.50	A3 0.00	A4 0.00	A5 228.50
Short	B (basis not reported to the IRS)	0.00 B1	0.00 B2	0.00 B3	0.00 B4	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50
Long	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
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,174.75</b>
Undetermined	B or E (basis not reported to the IRS)	0.00 U1	0.00 U2	0.00 U3	0.00 U4	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,403.25</b>
<b>Withholding</b>	<b>Amount</b>					
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.

### 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.

**3 1099-B**

TD AMERITRADE CLEARING, INC						Account 123456789		
2019 1099-B* OMB No. 1545-0715						Proceeds from Broker and Barter Exchange Transactions		
(continued)						02/01/2020		
<b>SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS</b> (Lines 2 & 5)								
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.								
1a- Description of property/CUSIP/Symbol								
1c- Date sold or disposed	Quantity	6- Reported (G)ross (N)et	1d- Proceeds & Reported (G)ross (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) 1g- Wash sale loss disallowed (W)	7- Gain or loss(-) & Loss not allowed(X)	Additional information
EXTERNAL INTERNET TECHNICAL SERVICES / CUSIP: 123456789 / Symbol: EITS 05/21/19	10,000.000		11,350.50 N	01/29/19	10,000.00	...	1,350.50	Sale Ordinary gain/loss <b>a</b>
FIRST ANNUAL HOLDINGS / CUSIP: 123456789 / Symbol: PHYL 03/07/19	1,000.000		84,575.00	01/15/19	96,475.00	6,500 W	-5,400.00	Merger
HOUSING INC / CUSIP: 123456789 / Symbol: HGBW 07/01/19	15,000.000		16,350.00 N	VARIOUS	13,650.00	1,140.25 D	1,559.75	Total of 2 lots
07/01/19	7,000.000		6,630.00 N	03/15/19	7,000.00	...	-370.00	Sale Note: 26 <b>e</b>
Security total:			22,980.00		20,650.00	1,140.25 D	1,189.75	
JULES NORHAM HOUSING SERVICES JNHS Feb 20 2019 01/21/19	2.000		60.0 Call / CUSIP: / Symbol: JNHS 2/20/19 C 60.0 -2,764.23	N/A <b>h</b>	...	...	...	Short sale closed-option
DOMESTIC CORPORAT DCFC Jun 19 2019 48.0 Put / CUSIP: / Symbol: DCFC 6/19/19 P 48.5 06/24/19	5.000		509.11	06/21/19	0.00	...	509.11 <b>i</b>	Option expiration short position
TRANSATLANTIC GENE TGUK Sep 18 2019 125.0 Call / CUSIP: / Symbol: TGLK 9/18/19 C 125.0 07/18/19	5.000		207.25	07/17/19	0.00	...	207.25 <b>j</b>	Short sale closed-option
NEUROLOGICAL OPER NOT Mar 20 2019 85.0 Put / CUSIP: / Symbol: NOT 3/20/19 P 85.0 02/21/19	3.000		-408.68	02/20/19	0.00	...	-408.68 <b>k</b>	Short sale closed-option
<b>Totals:</b>			<b>116,448.95</b>		<b>127,125.00</b>	<b>1,140.25 D 6,500 W</b>	<b>-2,350.64</b>	
<b>SHORT TERM TRANSACTIONS FOR NONCOVERED TAX LOTS</b> (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 shown, **Gain or loss (-) and "Additional information" are NOT reported to the IRS.								
1a- Description of property/CUSIP/Symbol								
1c- Date sold or disposed	Quantity	6- Reported (G)ross (N)et	1d- Proceeds & Reported (G)ross (N)et	Date acquired	Cost or other basis	Adjustments & Code(s), if any**	7- Gain or loss(-) & Loss not allowed(X)	Additional information
ENTERPRISE TELECOM / CUSIP: 123456789 / Symbol: ETID 11/05/19	1,400.000		111,028.77 N <b>g</b>	02/08/19	91,315.43	...	19,713.34	Sale Proceeds adjusted for option premium of \$7,042.07 <b>f</b>
<b>Totals:</b>			<b>111,028.77</b>		<b>91,315.43</b>	<b>...</b>	<b>19,713.34</b>	

\* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax return(s).

**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 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.

**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 assign/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.
- g** 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 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 (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.

		<b>Tax Information</b> <b>Account 123456789</b>		<b>Statement Date:</b> 02/01/2020 <b>Document ID:</b> XXXXXXXXXXXX		<b>2019</b>	
PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900		JANE DOE 12345 ANY STREET ANYTOWN, ST 00000					
PAYER'S TIN: XX-XXXXXX		RECIPIENT'S TIN: XXX-XX-XXXX					
<input type="checkbox"/> FATCA filing requirement (see instructions)		<b>Summary Information</b>					
<b>DIVIDENDS AND DISTRIBUTIONS</b>		<b>2019 1099-DIV*</b>		<b>MISCELLANEOUS INCOME</b>		<b>2019 1099-MISC*</b>	
		OMB No. 1545-0110				OMB No. 1545-0115	
1a- Total ordinary dividends (includes lines 1b, 5) 1b- Qualified dividends 2a- Total capital gain distributions (includes lines 2b, 2c, 2d) 2b- Unrecaptured Section 1250 gain 2c- Section 1202 gain 2d- Collectibles (28%) gain 3- Nondividend distributions 4- <b>Federal income tax withheld</b> 5- Section 199A dividends 6- Investment expenses 8- Foreign country or US possession: See detail 9- Cash liquidation distributions 10- Noncash liquidation distributions 11- Exempt-interest dividends (includes line 12) 12- Specified private activity bond interest dividends (AMT)		144.48 144.48 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		2- Royalties 3- Other income 4- <b>Federal income tax withheld</b> 8- Substitute payments in lieu of dividends or interest		0.00 500.00 0.00 0.00	
		* 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.					
<b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b>							
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.							
<b>Term</b>	<b>Form 8949 type</b>	<b>Proceeds</b>	<b>Cost basis</b>	<b>Market discount</b>	<b>Wash sale loss disallowed</b>	<b>Net gain or loss(-)</b>	
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	
	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>	
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50	
Long	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)	0.00	0.00	0.00	0.00	0.00	
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,174.75</b>	
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	
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,403.25</b>	
<b>Withholding</b>		<b>Amount</b>					
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.							

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.

**5 1099-INT**

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

TD Ameritrade Clearing, Inc.		Account	123456789																																																																				
<b>Summary Information</b>																																																																							
2019	(continued)	02/01/2020																																																																					
<b>INTEREST INCOME</b>		<b>ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS</b>																																																																					
<p><b>2019 1099-INT</b> <small>OMB No. 1545-0112</small></p> <p><b>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b></p> <table border="0"> <tr><td>1- Interest income (not included in line 3)</td><td style="text-align: right;">69,950.51</td></tr> <tr><td>2- Early withdrawal penalty</td><td style="text-align: right;">0.00</td></tr> <tr><td>3- Interest on US Savings Bonds &amp; Treasury obligations</td><td style="text-align: right;">0.00</td></tr> <tr><td><b>4- Federal income tax withheld</b></td><td style="text-align: right;"><b>0.00</b></td></tr> <tr><td>5- Investment expenses</td><td style="text-align: right;">0.00</td></tr> <tr><td>7- Foreign country or US possession:</td><td style="text-align: right;">0.00</td></tr> <tr><td>6- Foreign tax paid:</td><td style="text-align: right;">0.00</td></tr> <tr><td>8- Tax-exempt interest (includes line 9)</td><td style="text-align: right;">39,325.44</td></tr> <tr><td>9- Specified private activity bond interest (AMT)</td><td style="text-align: right;">4,500.00</td></tr> <tr><td>10- Market discount (covered lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>11- Bond premium (covered lots)</td><td style="text-align: right;">119.16</td></tr> <tr><td>12- Bond premium on Treasury obligations (covered lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>13- Bond premium on tax-exempt bonds (categorized below)</td><td style="text-align: right;">112.58</td></tr> <tr><td>    Tax-exempt obligations (covered lots)</td><td style="text-align: right;">112.58</td></tr> <tr><td>    Tax-exempt private activity obligations (AMT, covered lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>14- Tax-exempt and tax credit bond CUSIP number</td><td style="text-align: right;">See detail</td></tr> </table>		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	<b>4- Federal income tax withheld</b>	<b>0.00</b>	5- Investment expenses	0.00	7- Foreign country or US possession:	0.00	6- Foreign tax paid:	0.00	8- Tax-exempt interest (includes line 9)	39,325.44	9- Specified private activity bond interest (AMT)	4,500.00	10- Market discount (covered lots)	0.00	11- Bond premium (covered lots)	119.16	12- Bond premium on Treasury obligations (covered lots)	0.00	13- Bond premium on tax-exempt bonds (categorized below)	112.58	Tax-exempt obligations (covered lots)	112.58	Tax-exempt private activity obligations (AMT, covered lots)	0.00	14- Tax-exempt and tax credit bond CUSIP number	See detail	<p><i>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).</i></p> <table border="0"> <tr><td>Original issue discount for 2019</td><td style="text-align: right;">380.18</td></tr> <tr><td>Acquisition premium (covered lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>Acquisition premium (noncovered lots)</td><td style="text-align: right;">80.93</td></tr> <tr><td>Original issue discount on Treasury obligations</td><td style="text-align: right;">0.00</td></tr> <tr><td>Acquisition premium</td><td style="text-align: right;">0.00</td></tr> <tr><td>Acquisition premium, Treasury obligations (noncovered lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>Tax-exempt OID</td><td style="text-align: right;">0.00</td></tr> <tr><td>Tax-exempt OID (lots not reported)</td><td style="text-align: right;">497.52</td></tr> <tr><td>Acquisition premium</td><td style="text-align: right;">44.51</td></tr> <tr><td>Acquisition premium (lots not reported)</td><td style="text-align: right;">125.58</td></tr> <tr><td>Tax-exempt OID on private activity bonds</td><td style="text-align: right;">0.00</td></tr> <tr><td>Tax-exempt OID on private activity bonds (lots not reported)</td><td style="text-align: right;">75.39</td></tr> <tr><td>Acquisition premium (AMT)</td><td style="text-align: right;">0.00</td></tr> <tr><td>Acquisition premium (AMT, lots not reported)</td><td style="text-align: right;">75.39</td></tr> <tr><td>Market discount (all lots)</td><td style="text-align: right;">0.00</td></tr> <tr><td>Early withdrawal penalty</td><td style="text-align: right;">0.00</td></tr> <tr><td>Investment expenses</td><td style="text-align: right;">0.00</td></tr> </table>		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)	125.58	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		
1- Interest income (not included in line 3)	69,950.51																																																																						
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Tax-exempt obligations (covered lots)	112.58																																																																						
Tax-exempt private activity obligations (AMT, covered lots)	0.00																																																																						
14- Tax-exempt and tax credit bond CUSIP number	See detail																																																																						
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)	125.58																																																																						
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																																																																						
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**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)

### Miscellaneous Income 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.

		<b>Tax Information</b> <b>Account 123456789</b>		<b>Statement Date:</b> 02/01/2020 <b>Document ID:</b> XXXXXXXXXX	<b>2019</b>	
PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900		JANE DOE 12345 ANY STREET ANYTOWN, ST 00000				
PAYER'S TIN: XX-XXXXXX		RECIPIENT'S TIN: XXX-XX-XXXX				
<b>Summary Information</b>						
<input type="checkbox"/> FATCA filing requirement (see instructions)						
<b>DIVIDENDS AND DISTRIBUTIONS</b>		<b>2019 1099-DIV*</b>	OMB No. 1545-0110	<b>6 MISCELLANEOUS INCOME</b>	<b>2019 1099-MISC*</b>	
				OMB No. 1545-0115		
1a- Total ordinary dividends (includes lines 1b, 5)		144.48		2- Royalties	0.00	
1b- Qualified dividends		144.48		3- Other income	500.00	
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)		0.00		<b>4- Federal income tax withheld</b>	<b>0.00</b>	
2b- Unrecaptured Section 1250 gain		0.00		8- Substitute payments in lieu of dividends or interest	0.00	
2c- Section 1202 gain		0.00		<b>SECTION 1256 CONTRACTS</b>		
2d- Collectibles (28%) gain		0.00		<b>2019 1099-B*</b>		
3- Nondividend distributions		0.00		OMB No. 1545-0715		
<b>4- Federal income tax withheld</b>		<b>0.00</b>		8- Profit or (loss) realized in 2019 on closed contracts	0.00	
5- Section 199A dividends		0.00		9- Unrealized profit or (loss) on open contracts-12/31/2018	0.00	
6- Investment expenses		0.00		10- Unrealized profit or (loss) on open contracts-12/31/2019	0.00	
8- Foreign country or US possession: See detail	7- Foreign tax paid:	0.00		11- Aggregate profit or (loss) on contracts	0.00	
9- Cash liquidation distributions		0.00		<i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>		
10- Noncash liquidation distributions		0.00				
11- Exempt-interest dividends (includes line 12)		0.00				
12- Specified private activity bond interest dividends (AMT)		0.00				
<p>* 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.</p>						
<b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b>						
<i>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.</i>						
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	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
	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	15,159.50
Long	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)	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,174.75</b>
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
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>16,403.25</b>
<b>Withholding</b>		<b>Amount</b>				
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.						

### 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.

## 7 1099-OID

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### 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:

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

TD Ameritrade Clearing, Inc.		Account 123456789
<b>Summary Information</b>		
2019	(continued)	02/01/2020
<b>INTEREST INCOME</b>	<b>2019 1099-INT</b>	OMB No. 1545-0112
<p><b>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b></p>		
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	
<b>4- Federal income tax withheld</b>	<b>0.00</b>	
5- Investment expenses	0.00	
7- Foreign country or US possession:	0.00	6- Foreign tax paid:
8- Tax-exempt interest (includes line 9)	39,325.44	
9- Specified private activity bond interest (AMT)	4,500.00	
10- Market discount (covered lots)	0.00	
11- Bond premium (covered lots)	119.16	
12- Bond premium on Treasury obligations (covered lots)	0.00	
13- Bond premium on tax-exempt bonds (categorized below)	112.58	
<i>Tax-exempt obligations (covered lots)</i>	112.58	
<i>Tax-exempt private activity obligations (AMT, covered lots)</i>	0.00	
14- Tax-exempt and tax credit bond CUSIP number	See detail	
<p><i>The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax returns(s).</i></p>		
a 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	
b Taxable accrued nonqualified interest paid	159.44	
Tax-exempt accrued nonqualified interest paid	0.00	
Tax-exempt accrued nonqualified interest paid (AMT)	0.00	
Nonqualified interest	2,660.00	
Tax-exempt nonqualified interest	0.00	
Tax-exempt nonqualified interest (AMT)	0.00	
Interest shortfall on contingent payment debt	0.00	
Bond premium- Non Treasury obligations (noncovered lots)	175.55	
Bond premium- Treasury obligations (noncovered lots)	0.00	
Bond premium- Tax-exempt obligations (noncovered lots)	733.13	
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	61.96	
Market discount (noncovered lots)	0.00	
<p><b>STATE TAX WITHHELD</b></p> <p><i>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.</i></p>		
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	
<p><b>ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS</b></p> <p><i>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).</i></p>		
c Original issue discount for 2019	380.18	
d Acquisition premium (covered lots)	0.00	
e Acquisition premium (noncovered lots)	80.93	
f Original issue discount on Treasury obligations	0.00	
g Acquisition premium	0.00	
Acquisition premium, Treasury obligations (noncovered lots)	0.00	
h Tax-exempt OID	0.00	
Tax-exempt OID (lots not reported)	497.52	
Acquisition premium	44.51	
Acquisition premium (lots not reported)	125.58	
Acquisition premium 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	
<p><b>RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES</b></p> <p><i>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).</i></p>		
Other Receipts & Reconciliations- Partnership distributions	0.00	
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00	
Other Receipts & Reconciliations- Return of principal	0.00	
Other Receipts & Reconciliations- Deferred income payment	0.00	
Other Receipts & Reconciliations- Deemed premium	0.00	
Other Receipts & Reconciliations- Income accrual- UIT	0.00	
Other Receipts & Reconciliations- Basis adjustments	0.00	
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00	
Fees & Expenses- Margin interest	103.26	
Fees & Expenses- Dividends paid on short position	0.00	
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- Severance tax	0.00	
Fees & Expenses- Organizational expense	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	

- 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 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.

**f** Tax-exempt OID and acquisition premium

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

**g** 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.

**h** 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.		Original Issue Discount		Account 123456789				
2019	1099-OID* OMB No. 1545-0117			02/01/2020				
<p><i>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.</i></p> <p><i>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.</i></p> <p><i>For securities presented in this section, detail of all interest transactions and bond premium amortization are found in the Detail for Interest Income.</i></p>								
<b>i NON TREASURY ORIGINAL ISSUE DISCOUNT</b>								
7- Description:								
Tax lot identifier or Cost and date acquired	Quantity	Begin date	1- Original issue discount for 2019	3- Early withdrawal penalty	5- Market Discount	6- Acquisition premium	9- Investment Expenses	Notes
ABC INC. 03/01/2032 / CUSIP: FAHN		02/01/19	24.66	0.00	0.00	0.00	0.00	
<b>Tax lot totals:</b>			<b>24.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Non Treasury Totals</b>			<b>Original issue discount</b>		<b>24.66</b>			
<b>j TREASURY ORIGINAL ISSUE DISCOUNT</b>								
7- Description:								
Tax lot identifier or Cost and date acquired	Quantity	Begin date	8- Original issue discount on US Treasury obligations	3- Early withdrawal penalty	5- Market Discount	6- Acquisition premium	9- Investment Expenses	Notes
US TREASURY / CUSIP: RBCM		04/15/19	16.32	0.00	0.00	0.00	0.00	
		05/15/19	16.32	0.00	0.00	0.00	0.00	
		06/15/19	16.32	0.00	0.00	0.00	0.00	
<b>Tax lot totals:</b>			<b>48.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Treasury Totals</b>			<b>OID on US Treasury obligations</b>		<b>48.96</b>			
<p>* 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.</p>								

**i** Non Treasury original issue discount

**j** Treasury original issue discount

**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.

**l** 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.

TAX-EXEMPT ORIGINAL ISSUE DISCOUNT							
7- Description:							
Tax lot identifier or Cost and date acquired	Quantity	Begin date	11- Tax-exempt OID <span style="float: right;">n</span>	<span style="float: right;">o</span>	5- Market Discount	6- Acquisition premium	Notes
HAP GILMOR 12/31/2033 / CUSIP: 123456789			State: AZ				
	0.00	03/13/19	128.37	0.00	0.00	0.00	
	<b>Tax lot totals:</b>		<b>128.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Other states</b>			<b>Reported to IRS</b>		<b>Not reported to IRS</b>		
Original issue discount			128.37		0.00		
TAX-EXEMPT ORIGINAL ISSUE DISCOUNT ON PRIVATE ACTIVITY BONDS							
7- Description:							
Tax lot identifier or Cost and date acquired	Quantity	Begin date	11- Tax-exempt OID		5- Market Discount	6- Acquisition premium	Notes
SN CUP 12/31/2021 / CUSIP: 123456789			State: OR				
	0.00	03/13/19	116.59	0.00	0.00	0.00	
	<b>Tax lot totals:</b>		<b>116.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Other states</b>			<b>Reported to IRS</b>		<b>Not reported to IRS</b>		
Original issue discount			116.59		0.00		

**n** Box 11 reflects tax-exempt original issue discount reported to the IRS, which includes Tax-exempt OID on covered lots.

**o** This column represents tax-exempt original issue discount 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.

Account:123456789										
Supplemental Information for Widely Held Mortgage Trusts										
2019										
<b>GINNIE MAE II POOL #2344 30 YR SINGLE FAMILY- JUMBO/ CUSIP: 36202CS95 / Security type: WHMT / Note 21</b>										
Record or trade date	Pay or settle date	Trans	Principal balance	Quantity or position	Principal paid or proceeds	Cost	Interest	Expenses	Market discount fraction	Income Adjustment
01/31/18	02/20/19	Distribution	700.00		28.43		35.70	0.23	0.0346447	0.00
02/28/18	03/20/19	Distribution	654.07		30.61		88.63	0.24	0.0469449	0.00
03/31/18	04/20/19	Distribution	590.46		39.33		11.53	0.18	0.0251389	0.00
04/30/18	05/20/19	Distribution	504.32		77.52		65.45	0.22	0.0196601	0.00
05/31/18	06/20/19	Distribution	439.40		82.29		25.73	0.25	0.0655864	0.00
06/30/18	07/20/19	Distribution	431.02		27.70		36.52	0.28	0.0247205	0.00
07/31/18	08/20/19	Distribution	421.08		21.66		73.95	0.19	0.0212310	0.00
08/31/18	09/20/19	Distribution	354.85		5.27		61.64	0.17	0.0106230	0.00
09/30/18	10/20/19	Distribution	302.75		20.27		100.88	0.23	0.0592583	0.00
10/31/18	11/20/19	Distribution	209.40		26.98		33.74	0.21	0.0190305	0.00
11/30/18	12/20/19	Distribution	148.99		65.98		63.26	0.20	0.0236056	0.00
12/31/18	01/20/19	Distribution	52.89		36.84		19.75	0.19	0.0860648	0.00
<b>Totals</b>					<b>462.89</b>		<b>616.78</b>	<b>2.59</b>		<b>0.00</b>
<b>FANNIE MAE POOL #3625 30 YR SINGLE FAMILY- / CUSIP: 36202CS95 / Security type: WHMT / Note 21</b>										
a Record or trade date	Pay or settle date	Trans	b Principal balance	c Quantity or position	Principal paid or proceeds	Cost	d Interest	Expenses	Market discount fraction	Income Adjustment
01/31/18	02/20/19	Distribution	950.00		142.50		3.56	0.31	0.031615	0.00
02/28/18	03/20/19	Distribution	807.50		121.13		3.03	0.26	0.042839	0.00
03/31/18	04/20/19	Distribution	686.38		102.96		2.57	0.22	0.022940	0.00
04/30/18	05/20/19	Distribution	583.42		87.51		2.19	0.19	0.017941	0.00
05/31/18	06/20/19	Distribution	495.91		74.39		1.86	0.16	0.059850	0.00
06/30/18	07/20/19	Distribution	421.52		63.23		1.58	0.14	0.022558	0.00
07/31/18	08/20/19	Distribution	358.29		53.74		1.34	0.12	0.019374	0.00
08/31/18	09/20/19	Distribution	304.55		45.68		1.14	0.10	0.009694	0.00
09/30/18	10/20/19	Distribution	258.87		38.83		0.97	0.08	0.054076	0.00
10/31/18	11/20/19	Distribution	220.04		33.01		0.83	0.07	0.017366	0.00
11/30/18	12/20/19	Distribution	187.03		28.05		0.70	0.06	0.021541	0.00
12/31/18	01/20/19	Distribution	158.98		158.98		0.60	0.05	1.0000000	0.00
<b>Totals</b>					<b>950.00</b>		<b>20.37</b>	<b>1.76</b>		<b>0.00</b>

**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.		REMIC & Widely Held Fixed Investment Trust										Account 123456789	
2019		(continued)										02/01/2020	
<b>e</b> 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 <sup>37</sup> premium	Bond <sup>37</sup> premium	Market <sup>37</sup> discount		
<i>Lot# 1 47000.0 purchased for \$46804.19</i>													
01/01/19	14	955.31	0.00	0.000000	0.00	69.84	0.00	0.00	0.00	0.00	0.93		
01/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.96		
02/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.87		
03/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.92		
04/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.89		
05/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.89		
06/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.90		
07/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84		
08/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84		
09/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84		
10/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.84		
11/15/19	30	955.31	0.00	0.000000	0.00	149.67	0.00	0.01	0.00	0.00	1.79		
12/15/19	16	955.31	0.00	0.000000	0.00	79.82	0.00	0.01	0.00	0.00	0.99		
<b>Lot subtotal:</b>					<b>0.000000</b>	<b>1,796.03000</b>	<b>0.000000</b>		<b>0.000000</b>	<b>0.000000</b>	<b>22.500000</b>		
<b>Total:</b>					<b>0.000000</b>	<b>1,796.03000</b>	<b>0.000000</b>		<b>0.000000</b>	<b>0.000000</b>	<b>22.500000</b>		
<b>f</b> During 2019 you received \$1,796.03 of periodic interest on this security. <sup>39</sup>													
<b>g</b> Information with respect to REMIC assets		Real property loans IRC Sec. 593(d)(1)				Building and loan IRC Sec. 7701(a)(19)				Real property assets defined in §1.856-3(b)			
		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%
<b>MB Taxbl Corp NY USNYUSD/ CUSIP number: MBTC2NNY4 / Security type: REMIC / Notes:</b>													
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 <sup>37</sup> premium	Bond <sup>37</sup> premium	Market <sup>37</sup> discount		
<i>Lot# 1 7800.0 purchased for \$0.0</i>													
01/01/19	24	248.81	268.37	0.000000	0.00	5.82	0.00	0.02	0.00	0.00	0.00		
01/25/19	30	248.81	268.37	0.000000	0.00	7.28	0.00	0.02	0.00	0.00	0.00		
02/25/19	30	248.81	268.37	0.000000	0.00	7.28	0.00	0.02	0.00	0.00	0.00		
03/25/19	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.

**f** 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.

**g** Information on 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

<p>Member FINRA/SIPC</p> <p>PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900</p> <p>PAYER'S TIN: XX-XXXXXX</p>	<p><b>Tax Information</b> Account 123456789</p> <p>JANE DOE 12345 ANY STREET ANYTOWN, ST 00000</p> <p>RECIPIENT'S TIN: XXX-XX-XXXX</p>	<p>Statement Date: 02/01/2020 Document ID: XXXXXXXXXXXX</p>	<p><b>2019</b></p>																										
<b>Summary Information</b>																													
<p><input type="checkbox"/> FATCA filing requirement (see instructions)</p>																													
<b>DIVIDENDS AND DISTRIBUTIONS</b>		<b>2019 1099-DIV*</b>	<b>MISCELLANEOUS INCOME</b>	<b>2019 1099-MISC*</b>	OMB No. 1545-0110	OMB No. 1545-0115																							
1a- Total ordinary dividends (includes lines 1b, 5)		144.48	2- Royalties			0.00																							
1b- Qualified dividends		144.48	3- Other income			500.00																							
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)		0.00	<b>4- Federal income tax withheld</b>			<b>0.00</b>																							
2b- Unrecaptured Section 1250 gain		0.00	8- Substitute payments in lieu of dividends or interest			0.00																							
2c- Section 1202 gain		0.00	<b>SECTION 1256 CONTRACTS</b>																										
2d- Collectibles (28%) gain		0.00				<b>2019 1099-B*</b>																							
3- Nondividend distributions		0.00	8- Profit or (loss) realized in 2019 on closed contracts			0.00																							
<b>4- Federal income tax withheld</b>		<b>0.00</b>	9- Unrealized profit or (loss) on open contracts-12/31/2018			0.00																							
5- Section 199A dividends		0.00	10- Unrealized profit or (loss) on open contracts-12/31/2019			0.00																							
6- Investment expenses		0.00	11- Aggregate profit or (loss) on contracts			0.00																							
8- Foreign country or US possession: See detail	7- Foreign tax paid:	0.00	<i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>																										
9- Cash liquidation distributions		0.00	<b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b>																										
10- Noncash liquidation distributions		0.00	<i>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.</i>																										
11- Exempt-interest dividends (includes line 12)		0.00	<b>Term</b>	<b>Form 8949 type</b>	<b>Proceeds</b>	<b>Cost basis</b>	<b>Market discount</b>	<b>Wash sale loss disallowed</b>	<b>Net gain or loss(-)</b>																				
12- Specified private activity bond interest dividends (AMT)		0.00	Short	A (basis reported to the IRS)	446.00	217.50	0.00	0.00	228.50																				
* 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.																													
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;"><b>Withholding</b></td> <td style="width:15%;"></td> <td style="width:15%;"><b>Amount</b></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> </tr> <tr> <td>Federal income tax withheld</td> <td></td> <td>284.63</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>										<b>Withholding</b>		<b>Amount</b>								Federal income tax withheld		284.63							
<b>Withholding</b>		<b>Amount</b>																											
Federal income tax withheld		284.63																											

### a 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.

### 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.

		<b>Tax Information</b> <b>Account 123456789</b>		<b>Statement Date:</b> 02/01/2020 <b>Document ID:</b> XXXXXXXXXXXX		<b>2019</b>	
PO BOX 2209 OMAHA, NE 68103-2209 Client Services: 800-669-3900		JANE DOE 12345 ANY STREET ANYTOWN, ST 00000					
PAYER'S TIN: XX-XXXXXXX		RECIPIENT'S TIN: XXX-XX-XXXX					
[ 1 FATCA filing requirement (see instructions)		<b>Summary Information</b>					
<b>DIVIDENDS AND DISTRIBUTIONS</b>		<b>2019 1099-DIV*</b>		<b>MISCELLANEOUS INCOME</b>		<b>2019 1099-MISC*</b>	
		OMB No. 1545-0110				OMB No. 1545-0115	
1a- Total ordinary dividends (includes lines 1b, 5)		144.48		2- Royalties		0.00	
1b- Qualified dividends		144.48		3- Other income		500.00	
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)		0.00		<b>4- Federal income tax withheld</b>		<b>0.00</b>	
2b- Unrecaptured Section 1250 gain		0.00		8- Substitute payments in lieu of dividends or interest		0.00	
2c- Section 1202 gain		0.00		<b>SECTION 1256 CONTRACTS</b>		<b>2019 1099-B*</b>	
2d- Collectibles (28%) gain		0.00				OMB No. 1545-0715	
3- Nondividend distributions		0.00		8- Profit or (loss) realized in 2019 on closed contracts		0.00	
<b>4- Federal income tax withheld</b>		<b>0.00</b>		9- Unrealized profit or (loss) on open contracts-12/31/2018		0.00	
5- Section 199A dividends		0.00		10- Unrealized profit or (loss) on open contracts-12/31/2019		0.00	
6- Investment expenses		0.00		11- Aggregate profit or (loss) on contracts		0.00	
7- Foreign tax paid:		0.00		If applicable, proceeds from sale transactions appear summarized below and are		detailed in subsequent sections of this document.	
8- Foreign country or US possession: See detail		0.00					
9- Cash liquidation distributions		0.00					
10- Noncash liquidation distributions		0.00					
11- Exempt-interest dividends (includes line 12)		0.00					
12- Specified private activity bond interest dividends (AMT)		0.00					
* 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.							
<b>SUMMARY OF PROCEEDS, GAINS &amp; LOSSES, ADJUSTMENTS AND WITHHOLDING</b>							
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.							
<b>Term</b>	<b>Form 8949 type</b>	<b>Proceeds</b>	<b>Cost basis</b>	<b>Market discount</b>	<b>Wash sale loss disallowed</b>	<b>Net gain or loss(-)</b>	
Short	A (basis reported to the IRS)	446.00	217.50	0.00	0.00	0.00	228.50
Short	B (basis not reported to the IRS)	0.00	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	0.00
	<b>Total Short-term</b>	<b>446.00</b>	<b>217.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>228.50</b>
Long	D (basis reported to the IRS)	37,072.50	28,413.00	0.00	6,500.00	0.00	15,159.50
Long	E (basis not reported to the IRS)	42,055.50	39,900.00	1,140.25	0.00	0.00	1,015.25
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>0.00</b>	<b>16,174.75</b>
Undetermined	B or E (basis not reported to the IRS)	0.00	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	0.00
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>79,128.00</b>	<b>68,313.00</b>	<b>1,140.25</b>	<b>6,500.00</b>	<b>0.00</b>	<b>16,403.25</b>
<b>Withholding</b>		<b>Amount</b>					
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.							

**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 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

TD AMERITRADE CLEARING, INC		Proceeds from Broker and Barter Exchange Transactions			Account 123456789		
2019	1099-B* OMB No. 1545-0715	(continued)		02/01/2020			
<b>d INCOME TAX WITHHELD</b>							
1a- Description of property/CUSIP/Symbol							
1c- Date sold or disposed		Federal Tax Withheld		State Tax Withheld	14- State Name		
JULES NORHAM HOUSING SERVICES / CUSIP: 123456789 / Symbol: JNHS		686.02		171.50	CA		
09/18/18		686.02		171.50			
Security total:		686.02		171.50			
<b>4- Total Federal income tax withheld</b>		<b>686.02</b>	<b>16- Total State tax tax withheld</b>	<b>171.50</b>			
<b>e</b> 15- State ID Number							
0964791							
<b>SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 &amp; 5)</b>							
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.							
1a- Description of property/CUSIP/Symbol							
1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) 1g- Wash sale loss disallowed (W)	7- Loss not allowed (X) also not reported (Z)	Additional information
JULES NORHAM HOUSING SERVICES / CUSIP: 123456789 / Symbol: JNHS							
09/15/18	393.000	2,450.06	12/1/2017	3,904.62	...	-1,454.56	Sale
<b>Totals :</b>		<b>2,450.06</b>		<b>3,904.62</b>		<b>-1,454.56</b>	

**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		Detail for Dividends and Distributions				Account 123456789	
2019						02/01/2020	
Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes	
GREATER VARIABLE COM	1234567	GVRC	03/30/19	25.55	Nonqualified dividend		
			03/30/19	-7.15	Federal tax withheld		
			06/29/19	46.96	Nonqualified dividend		
			06/29/19	-13.00	Federal tax withheld	f	
			09/29/19	38.60	Nonqualified dividend		
			09/29/19	-10.81	Federal tax withheld		
						g	111.11
				-31.11	Total Federal tax withheld		
FIRST ANNUAL INC COM	1234567	MNAL	01/29/19	-9.84	Federal tax withheld		
JANITORIAL HI YLD BND ETF	1234567	JHWR	01/07/19	-5.30	Federal tax withheld		
			02/09/19	17.49	Nonqualified dividend		
			02/09/19	-4.90	Federal tax withheld		
				17.49	Total Dividends & distributions		
				-10.20	Total Federal tax withheld		
HEAVY ASSOCIATION BOND MARKET ETF	1234567	HAH	02/05/19	6.98	Nonqualified dividend		
			02/05/19	-1.95	Federal tax withheld		
				6.98	Total Dividends & distributions		
				-1.95	Total Federal tax withheld		
				g	135.58	Total Dividends & distributions	
				-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.

#### g 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		Account 123456789		
2019		02/01/2020		
Detail for Interest Income				
Security description	CUSIP and/or symbol	Date	Amount Transaction type	Notes
FDIC INSURED DEPOSIT ACCOUNT CORE NOT COVERED BY SIPC	1234567 OHYL	01/31/19	0.07 Interest- money mkt	
		01/31/19	-0.02 Federal tax withheld	
		02/29/19	0.04 Interest- money mkt	
		02/29/19	0.01 Interest- money mkt	
		02/29/19	-0.01 Federal tax withheld	
			<b>0.12 Total Interest</b>	
			<b>-0.03 Total Federal tax withheld</b>	
			<b>0.12 Total Interest</b>	
			<b>-0.03 Total Federal tax withheld</b>	

**h** 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.

**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.

**j** 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 Asia Pte. Ltd.		Detail for Miscellaneous Income			Account 123456789
2019					02/01/2020
Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
FIRST ANNUAL HOLDINGS ETF	23456789 PHYL	11/06/19	37.99	Substitute payment	
		11/06/19	-1.89	State tax withheld-CA	<b>k</b>
		11/06/19	-11.40	Federal tax withheld	
		12/06/19	37.99	Substitute payment	
		12/06/19	-1.89	State tax withheld-CA	
		12/06/19	-11.40	Federal tax withheld	
			75.98	Total Miscellaneous income	
	-22.80	Total Federal tax withheld	<b>l</b>		
	-3.78	Total State tax withheld			
HOUSING INC PORTFOLIO	345678912 HGBW	01/22/19	-6.40	State tax withheld-CA	
		10/22/19	127.96	Substitute payment	
		10/22/19	-6.40	State tax withheld-CA	
		10/22/19	-39.39	Federal tax withheld	
		11/22/19	127.96	Substitute payment	
		11/22/19	-38.39	Federal tax withheld	
			255.92	Total Miscellaneous income	
	-77.78	Total Federal tax withheld			
	-12.80	Total State tax withheld			

**k** 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.

**l** 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

<b>Ameritrade</b> <small>Member FINRA/SIPC</small>	<b>California Form 592-B</b> <b>Account 123456789</b>	<b>Statement Date: 02/01/2020</b>	<b>2019</b>
PO BOX 2209 OMAHA, NE 68103-2209  47-0533629	JOHN DOE 12345 ANY STREET ANYTOWN, CA 95070  RECIPIENT'S ID No:		
<b>Resident And Non Resident Withholding Tax Statement</b>			
<i>This information is reported to the state of California.</i>		<i>PAYER's State ID no: 0964791</i>	
1	Total income subject to withholding	\$53,668.23	
2	Total California tax withheld (excluding backup withholding)	N/A	
3	Total Backup Withholding	\$3,756.78	
<b>Type of Income:</b> Other			
<b>End of Form 592-B</b>			

- 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](http://ftb.ca.gov)

**Maine Withholding**

<b>TD AMERITRADE CLEARING, INC</b>		Account	123456789
<b>2019</b>		<b>State Tax Withheld</b>	
		02/01/20120	
<b>State</b>	<b>State Payer ID</b>	<b>Form</b>	<b>Amount</b>
MAINE	123456789123	1099-DIV	2.75

- 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

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

<b>TD Ameritrade Clearing, Inc.</b>		Account	123456789
<b>2019</b>		<b>Summary Information</b>	
		<b>(continued)</b>	
		02/01/2020	

  

<b>INTEREST INCOME</b>		<b>2019 1099-INT</b>	OMB No. 1545-0112
<b>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</b>			
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	
<b>4- Federal income tax withheld</b>		<b>0.00</b>	
5- Investment expenses		0.00	
7- Foreign country or US possession:	6- Foreign tax paid:	0.00	
8- Tax-exempt interest (includes line 9)		39,325.44	
9- Specified private activity bond interest (AMT)		4,500.00	
10- Market discount (covered lots)		0.00	
11- Bond premium (covered lots)		119.16	
12- Bond premium on Treasury obligations (covered lots)		0.00	
13- Bond premium on tax-exempt bonds (categorized below)		112.58	
Tax-exempt obligations (covered lots)		112.58	
Tax-exempt private activity obligations (AMT, covered lots)		0.00	
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 returns(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
Taxable accrued nonqualified interest paid	159.44
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	2,660.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	175.55
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt 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-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

  

<b>ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS</b>	
<i>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).</i>	
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)	125.58
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).*

a	Other Receipts & Reconciliations- Partnership distributions	0.00
b	Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
c	Other Receipts & Reconciliations- Return of principal	0.00
d	Other Receipts & Reconciliations- Deferred income payment	0.00
e	Other Receipts & Reconciliations- Deemed premium	0.00
f	Other Receipts & Reconciliations- Income accrual- UIT	0.00
g	Other Receipts & Reconciliations- Basis adjustments	0.00
h	Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
i	Fees & Expenses- Margin interest	103.26
j	Fees & Expenses- Dividends paid on short position	0.00
	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- Severance tax	0.00
	Fees & Expenses- Organizational expense	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.

## 11 Frequently Asked Questions

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### 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)

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**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](http://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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