

## ***Attention!***

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

7979

 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 <b>2001</b> Form <b>1099-B</b>	
		1b CUSIP no.		
PAYER'S Federal identification number		2 Stocks, bonds, etc.		Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums
		\$		
RECIPIENT'S identification number		3 Bartering	4 Federal income tax withheld	
RECIPIENT'S name		\$		
Street address (including apt. no.)		5 Description		
City, state, and ZIP code		<b>Regulated Futures Contracts</b>		
Account number (optional)		6 Profit or (loss) realized in 2001	7 Unrealized profit or (loss) on open contracts—12/31/2000	
2nd TIN not. <input type="checkbox"/>		\$	\$	
		8 Unrealized profit or (loss) on open contracts—12/31/2001	9 Aggregate profit or (loss)	
		\$	\$	

**Proceeds From  
Broker and  
Barter Exchange  
Transactions**

**Copy A**  
For  
**Internal Revenue  
Service Center**  
File with Form 1096.  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2001 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 <b>2001</b> Form <b>1099-B</b>	<b>Proceeds From Broker and Barter Exchange Transactions</b>
		1b CUSIP no.		
PAYER'S Federal identification number		2 Stocks, bonds, etc. \$		
		RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 Description		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		<b>Regulated Futures Contracts</b>		
		6 Profit or (loss) realized in 2001 \$	7 Unrealized profit or (loss) on open contracts—12/31/2000 \$	
		8 Unrealized profit or (loss) on open contracts—12/31/2001 \$	9 Aggregate profit or (loss) \$	
Account number (optional)				

Form **1099-B**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to you and to the Internal Revenue Service. This form is used to report these proceeds.

**Box 1a.** Shows the trade date of the transaction. For aggregate reporting, no entry will be present.

**Box 1b.** For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

**Box 2.** Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts. The broker must indicate whether gross proceeds or gross proceeds less commissions and option premiums were reported to the IRS. Report this amount on **Schedule D (Form 1040)**, Capital Gains and Losses.

**Box 3.** Shows the cash you received, the fair market value of any property or services you received, and/or the fair market value of any trade credits or scrip credited to your account by a barter exchange. See **Pub. 525**, Taxable and Nontaxable Income, for information on how to report this income.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold at a 31% rate if you did not furnish your taxpayer

identification number to the payer. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

**Box 5.** Shows a brief description of the item or service for which the proceeds or bartering income is being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown.

**Box 6.** Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2001.

**Box 7.** Shows any year-end adjustment to the profit or (loss) shown in box 6 due to open contracts on December 31, 2000.

**Box 8.** Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2001. These are considered sold as of that date. This will become an adjustment reported in box 7 in 2002.

**Box 9.** Boxes 6, 7, and 8 are used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this figure on your 2001 **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles.

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP no.	<b>2001</b> Form <b>1099-B</b>	
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	<b>Copy C For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 Description		
		<b>Regulated Futures Contracts</b>		
Account number (optional)		6 Profit or (loss) realized in 2001 \$	7 Unrealized profit or (loss) on open contracts—12/31/2000 \$	
		8 Unrealized profit or (loss) on open contracts—12/31/2001 \$	9 Aggregate profit or (loss) \$	
		2nd TIN not. <input type="checkbox"/>		

Form **1099-B**

Department of the Treasury - Internal Revenue Service

## Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we provide general and specific form instructions as separate products. The products you should use for 2001 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contain general information concerning Form 1099-B and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2001 Instructions for Form 1099-B**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).

**Caution:** *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS's Internet Web Site.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2002.

File Copy A of this form with the IRS by February 28, 2002. If you file electronically, the due date is April 1, 2002.

