

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.

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2002 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.		
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 \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		5 Description Regulated Futures Contracts		
Street address (including apt. no.)		6 Profit or (loss) realized in 2002 \$	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$	
City, state, and ZIP code		8 Unrealized profit or (loss) on open contracts—12/31/2002 \$	9 Aggregate profit or (loss) \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>			

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2002 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP no.		
		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 \$	Copy B For Recipient 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.
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description		
		Regulated Futures Contracts		
		6 Profit or (loss) realized in 2002 \$	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$	
Account number (optional)		8 Unrealized profit or (loss) on open contracts—12/31/2002 \$	9 Aggregate profit or (loss) \$	

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 30% 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 2002.

Box 7. Shows any year-end adjustment to the profit or (loss) shown in box 6 due to open contracts on December 31, 2001.

Box 8. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2002. These are considered sold as of that date. This will become an adjustment reported in box 7 in 2003.

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 2002 **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP no.	2002 Form 1099-B	
		2 Stocks, bonds, etc. \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description		
		Regulated Futures Contracts		
		6 Profit or (loss) realized in 2002 \$	7 Unrealized profit or (loss) on open contracts—12/31/2001 \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	8 Unrealized profit or (loss) on open contracts—12/31/2002 \$	9 Aggregate profit or (loss) \$	

Form **1099-B**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 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. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

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 Web Site.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2003.

File Copy A of this form with the IRS by February 28, 2003. If you file electronically, the due date is March 31, 2003.

