

REDEMPTION CHURCH OF PLANO
TEXAS
1113 LOMBARDY DR
PLANO TX 75023-7350

February 04, 2024

REDEMPTION CHURCH OF PLANO
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PLANO TX 75023-7350

Account # 393-26237-1-7
REDEMPTION CHURCH OF PLANO
TEXAS

Financial Advisor:
ROBERT M. FRANZE
Phone: (469) 425-3020

Re: Official tax document — What is my income?

The 1099 forms included in this document are the official records of income reported to the IRS and should be used to prepare your tax return. Information provided in the supplemental sections is not sent to the IRS. This document may not match your December statement due to reclassifications of income occurring after year end.

Notice of Edward Jones Form Changes for 2023

Section 897 gain attributable to the disposition of U.S. Real Property Interests is provided on Form 1099-DIV Boxes 2e and 2f, which only apply to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States. See the instructions for your tax return. Note, the amounts will not import into tax preparation software. Also, refer to Instructions to Recipients at the end of this document for more information. Please consult a tax professional regarding your situation.

Additional Tax Information

An Additional Tax Information section may be included in this document. It provides information about potential adjustments to income on your state tax return and the amount of foreign source income received.

Separate consolidated statements for each account

This document includes information only for the Edward Jones account number listed above.

Online resources

Answers to common questions, guides and tax reporting information can be found at www.edwardjones.com/taxcenter.

Online Access features

- View, print and download your tax forms any time after they are generated.
- Share your tax forms securely with your tax professional from the Documents screen. To get started, select the forms to share and click “Share with Third Party.”
- Import your Figures are Final or Revised Final Figures Consolidated 1099 and Form 1099-R tax data into Turbo Tax®, H&R Block® or other tax preparation software.

Visit www.edwardjones.com/access to learn more about these services. Restrictions may apply.

Ask your branch to share your tax forms securely

At your request, your Edward Jones branch team can share your tax forms securely with your tax professional.

Turbo Tax® or other tax preparation software

You can import your Edward Jones tax information from within Turbo Tax® or H&R Block® using the software's import feature. Instructions for manually entering certain items of supplemental information are available at www.edwardjones.com/turbotax. Download options for other tax preparation software also are available via Online Access. Edward Jones does not provide support for tax preparation software. Please contact the software provider for assistance.

Investment Advisory Program fees

If you paid account management fees to Edward Jones in 2023, you may be able to deduct those fees from income on your state income tax return. The amount of fees you paid is not included with this document. These fees are included in your fees total noted on your December statement. Please consult your tax professional.

Notice of De Minimis Safe Harbor for corrected forms

If there are changes to your tax form in an amount of no more than \$100 (or \$25 in the case of tax withheld), Edward Jones is not required to correct your tax form. To receive corrected forms for all changes regardless of the dollar amount, you must make an election by calling us at 800-282-0829.

Notice of tax information for California residents

Edward Jones is required to report to California residents income earned on non-California state bonds and proceeds from broker exchange transactions reported on Form 1099-B. If you are a resident of California and received either of these types of income during 2023, we report this information to you, the IRS and the California Franchise Tax Board.

Questions?

- **Preparing your tax return:** Contact your tax professional, call the IRS at 800-829-1040 or visit the IRS website (www.irs.gov). Edward Jones does not provide tax advice.
- **Using Turbo Tax® or H&R Block at Home™ software:** Contact Turbo Tax® or H&R Block at Home™ customer support. Edward Jones does not provide support for tax preparation software.
- **Understanding this tax document:** Call Edward Jones at 800-282-0829. Associates are available Monday – Friday, 8:30 a.m. to 5:30 p.m. CT.

The information reported on your Consolidated 1099 Tax Statement is reported to you and the IRS. Please retain for your records.

Edward Jones, its employees and financial advisors cannot provide tax or legal advice. You should consult your attorney or qualified tax advisor regarding your situation.

2023 CONSOLIDATED 1099 STATEMENT

Recipient's Name:

REDEMPTION CHURCH OF PLANO TEXAS

(Includes 1099-INT, 1099-DIV, 1099-B)

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FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:

393-26237-1-7

Payer's Identification Number:

43-1591643

Recipient's Identification Number:

_*5596

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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.

1099-INT Interest Income - 2023 Statement for recipient (Copy B)
(OMB NO. 1545-0112)

Box 1	Interest Income	1,891.26
Box 2	Early Withdrawal Penalty	0.00
Box 3	Interest on U.S. Savings Bonds and Treasury Obligations	0.00
Box 4	Federal Income Tax Withheld	0.00
Box 5	Investment Expenses	0.00
Box 6	Foreign Tax Paid	0.00
Box 7	Foreign country or U.S. possession	
Box 8	Tax-Exempt Interest	0.00
Box 9	Specified Private Activity Bond Interest	0.00
Box 10	Market Discount	0.00
Box 11	Bond Premium	0.00
Box 12	Bond Premium on Treasury Obligations	0.00
Box 13	Bond Premium on Tax-Exempt Bond	0.00
Box 14	Tax-Exempt and Tax Credit Bond CUSIP no.	

1099-DIV Dividends and Distributions - 2023 Statement for recipient (Copy B)(OMB NO. 1545-0110)

Box 1a	Total Ordinary Dividends	19.35
Box 1b	Qualified Dividends	0.00
Box 2a	Total Capital Gain Distributions	0.00
Box 2b	Unrecap. Sec. 1250 Gain	0.00
Box 2c	Section 1202 Gain	0.00
Box 2d	Collectibles (28%) Gain	0.00
Box 2e	Section 897 ordinary dividends	0.00
Box 2f	Section 897 capital gain	0.00
Box 3	Nondividend Distributions	0.00
Box 4	Federal Income Tax Withheld	0.00
Box 5	Section 199A Dividends	0.00
Box 6	Investment Expenses	0.00
Box 7	Foreign Tax Paid	0.00
Box 8	Foreign Country or U.S.Possession	
Box 9	Cash Liquidation Distributions	0.00
Box 10	Noncash Liquidation Distributions	0.00
Box 12	Exempt-Interest Dividends	0.00
Box 13	Specified Private Activity Bond Interest Dividends	0.00

2023 CONSOLIDATED 1099 STATEMENT

Recipient's Name:
REDEMPTION CHURCH OF PLANO TEXAS

FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:
393-26237-1-7

Payer's Identification Number:
43-1591643

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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.

1099-B Proceeds From Broker and Barter Exchange Transactions - 2023 - Statement for Recipient (Copy B) (OMB NO. 1545-0715)

Short-Term Transactions for Which Basis is not Reported to the IRS; Report on Form 8949, Part I, with Box B checked. **Short Term (Box 2)
Noncovered (Box 5)**

Description of Property (Box 1a) / CUSIP / Symbol										
Activity Type	Quantity Sold (Box 1a)	Date Acquired (Box 1b)	Date Sold or Disposed (Box 1c)	Proceeds (Box 1d) Gross Proceeds Reported to the IRS (Box 6) (X)	Cost or Other Basis (Box 1e)	Unadjusted Gain/Loss	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Federal Income Tax Withheld (Box 4)	Loss Not Allowed Based on Amount in Box 1d (Box 7)
CHARLES SCHWAB BK SSB WESTLAKE / 15987UAQ1 / 15987UAQ1										
Redemption	25,000.00000	02/27/2023	09/08/2023	25,000.00	25,000.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
SANTANDER BK NATL ASSN / 80280JVL2 / 80280JVL2										
Redemption	25,000.00000	02/27/2023	06/05/2023	25,000.00	25,000.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
SIGNATURE BK NEW YORK N Y / 82669GHV9 / 82669GHV9										
Redemption	25,000.00000	02/27/2023	12/04/2023	25,000.00	25,000.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
Totals				75,000.00	75,000.00	0.00	0.00	0.00	0.00	

2023 CONSOLIDATED 1099 STATEMENT

Recipient's Name:
REDEMPTION CHURCH OF PLANO TEXAS

FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:
393-26237-1-7

Payer's Identification Number:
43-1591643

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). 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.

1099-B Totals	Proceeds	Cost Basis	Unadjusted Gain/Loss	Accrued Market Discount	Wash Sale Loss Disallowed	Gain/Loss Considered Ordinary	Gain/Loss Attributed to Proceeds from Collectibles	Federal Withholding	State Withholding
Total ST Covered	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ST Noncovered	75,000.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ST	75,000.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total LT Covered	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total LT Noncovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total LT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uncosted Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Totals	75,000.00	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Important Information Regarding Your Form 1099-B

* - Denotes additional reportable information related to transaction listed immediately above.

We will report cost basis for "covered" shares to the IRS. We will not report cost basis for "noncovered" shares to the IRS. Unadjusted Gain/Loss equals Proceeds (Box 1d) minus Cost or Other Basis (Box 1e) and has not been adjusted for Accrued Market Discount (Box 1f), Wash Sale Disallowed (Box 1g), gain/loss considered Ordinary (Box 2), or gain/loss attributed to Proceeds from Collectibles (Box 3). The cost basis for sales of stock received from compensatory options granted after 2013 is the exercise price only and has not been adjusted for any ordinary income recognized upon grant or exercise. The IRS may require you to report the Proceeds, Cost or Other Basis, and any adjustments from your Form 1099-B on Form 1040, Schedule D (Capital Gains and Losses) and/or Form 8949 (Sales and Other Dispositions of Capital Assets). Refer to the Instructions for Form 1040, Schedule D, and Form 8949 to determine how to report this information on your tax return.

LT indicates a long-term gain/(loss), ST indicates a short-term gain/(loss), and Unknown indicates that we did not have enough information to determine the cost basis and/or holding period. "Ordinary" indicates that some or all the Unadjusted Gain/Loss may be treated as ordinary income or loss. "Collectibles" indicates that proceeds are from a transaction involving collectibles or from a sale of a security that holds collectibles (e.g. a Grantor Trust UIT).

2023 CONSOLIDATED 1099 STATEMENT**Recipient's Name:**

REDEMPTION CHURCH OF PLANO TEXAS

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FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:

393-26237-1-7

Payer's Identification Number:

43-1591643

Important Information Regarding Your Form 1099-B (continued)

Select accounts have a default cost basis method (CBM) of average cost for domestic open-ended mutual funds and lot cost for all other securities. The default lot relief method (LRM) is first-in, first-out (FIFO). Advisory and Guided Solutions accounts, have a default CBM of lot cost for all securities. The default LRM is Tax Aware. UMA accounts have a default CBM of lot cost for all securities. The default LRM is FIFO. The default LRM will be used unless otherwise indicated at the time of sale. If you have used any other cost basis calculation method or lot relief methods for noncovered security transactions, do not rely on these figures. Also, we are required to calculate and report amortization and accretion adjustments for covered taxable and tax-exempt bonds using "default" methods specified by IRS regulations. We make cost basis adjustments on non-covered taxable and tax-exempt bonds for amortization and accretion. The cost basis information for non-covered securities transactions is believed to be reliable, but its accuracy and completeness are not guaranteed. Therefore, this information should not be relied upon for tax preparation without independent verification by your qualified tax advisor. Edward Jones, its employees and financial advisors cannot provide tax or legal advice.

SUMMARY OF INVESTMENT INCOME

Recipient's Name:
REDEMPTION CHURCH OF PLANO TEXAS

FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:
393-26237-1-7

Payer's Identification Number:
43-1591643

This is not a Form 1099. It is a summary of the income you received in your account during 2023. For a complete description of each activity, refer to your account statement for that period. If you have any questions, contact your Edward Jones financial advisor.

2023 Date	Description	CUSIP	Amount in 2023	2023 Date	Description	CUSIP	Amount in 2023
Interest Income - Taxable				Dividend Income - Taxable (continued)			
03/08	INSURED BANK DEPOSIT	INSDBNK09	20.34	12/31	DWS GOVT & AGENCY MONEY A	147539654	8.13
03/31	INSURED BANK DEPOSIT	INSDBNK09	0.03		Adjusted 01/03/24 for Reason 017		
04/28	INSURED BANK DEPOSIT	INSDBNK09	0.01	Total Nonqualified Dividends			19.35
05/31	INSURED BANK DEPOSIT	INSDBNK09	0.01	Total Ordinary Dividends (Box 1a on Form 1099-DIV):			19.35
06/30	INSURED BANK DEPOSIT	INSDBNK09	5.70				
07/31	INSURED BANK DEPOSIT	INSDBNK09	0.27				
08/31	INSURED BANK DEPOSIT	INSDBNK09	0.27				
09/14	INSURED BANK DEPOSIT	INSDBNK09	2.14				
12/08	INSURED BANK DEPOSIT	INSDBNK09	2.05				
09/08	CHARLES SCHWAB BK SSB WESTLAKE Rate 4.90000 Maturity Date 09/08/23	15987UAQ1	637.67				
06/05	SANTANDER BK NATL ASSN Rate 4.70000 Maturity Date 06/05/23	80280JVL2	302.60				
12/04	SIGNATURE BK NEW YORK N Y Rate 4.85000 Maturity Date 12/04/23	82669GHV9	920.17				
Total Taxable Interest (BOX 1 1099-INT)			1,891.26				
Dividend Income - Taxable							
10/02	DWS GOVT & AGENCY MONEY A	147539654	2.79				
11/01	DWS GOVT & AGENCY MONEY A	147539654	4.20				
12/01	DWS GOVT & AGENCY MONEY A	147539654	4.23				

SUMMARY OF INVESTMENT INCOME

Recipient's Name:

REDEMPTION CHURCH OF PLANO TEXAS

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FIGURES ARE FINAL

Information as of February 04, 2024

Edward Jones Account Number:

393-26237-1-7

Payer's Identification Number:

43-1591643

Thank you for doing business with Edward Jones. This is the end of your 2023 tax reporting information. If you have any questions concerning any matter, especially errors or omissions, contact your branch team at 469-425-3020 immediately or contact us at 1-800-282-0829.

Instructions to Recipients

Recipient's taxpayer identification number - (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Please visit www.irs.gov for the most complete and current forms, instructions and other information.

Form 1099-INT

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired at a premium, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt covered security acquired at a premium, your payer must generally report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did notify your payer that you did not want to amortize the premium on a taxable covered security, then your payer will only report the gross amount of interest paid to you. For a noncovered security acquired at a premium, your payer is only required to report the gross amount of interest paid to you.

Box 1. Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in box 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during the calendar year on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912. See the instructions above for a taxable covered security acquired at a premium.

Box 2. Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this amount to figure your adjusted gross income on your income tax return. See the Instructions for Form 1040 to see where to take the deduction.

Box 3. Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. See Pub. 550. This interest is exempt from state and local income taxes. This interest is not included in box 1. See the instructions above for a taxable covered security acquired at a premium.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN or you did not furnish the correct TIN to the payer. See Form W-9. Include this amount on your income tax return as tax withheld.

Box 5. Any amount shown is your share of investment expenses of a single-class REMIC. This amount is included in box 1. **Note:** This amount is not deductible.

Box 6. Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040 or 1040-SR. See your tax return instructions.

Box 7. Shows the country or U.S. possession to which the foreign tax was paid.

Box 8. Shows tax-exempt interest paid to you during the calendar year by the payer. See how to report this amount in the Instructions for Form 1040. This amount may be subject to backup withholding. See Box 4 above. See the instructions above for a tax-exempt covered security acquired at a premium.

Box 9. Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 8. See the Instructions for Form 6251. See the instructions above for a tax-exempt covered security acquired at a premium.

Box 10. For a taxable or tax-exempt covered security, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you, unless it was reported on Form 1099-OID. For a taxable or tax-exempt covered security acquired on or after January 1, 2015, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the Instructions for Form 1040. Market discount on a tax-exempt security is includible in taxable income as interest income.

Box 11. For a taxable covered security (other than a U.S. Treasury obligation), shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported in this box, see the Instructions for Schedule B (Form 1040) to determine the net amount of interest includible in income on Form 1040 or 1040-SR with respect to the security. If an amount is not reported in this box for a taxable covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest in box 1. If the amount in box 11 is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

Box 12. For a U.S. Treasury obligation that is a covered security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in

accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported in this box, see the Instructions for Schedule B (Form 1040) to determine the net amount of interest includible in income on Form 1040 or 1040-SR with respect to the U.S. Treasury obligation. If an amount is not reported in this box for a U.S. Treasury obligation that is a covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest in box 3. If the amount in box 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

Box 13. For a tax-exempt covered security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is reported in this box, see Pub. 550 to determine the net amount of tax-exempt interest reportable on Form 1040 or 1040-SR. If an amount is not reported in this box for a tax-exempt covered security acquired at a premium, the payer has reported a net amount of interest in box 8 or 9, whichever is applicable. If the amount in box 13 is greater than the amount of interest paid on the tax-exempt covered security, the excess is a nondeductible loss. See Regulations section 1.171-2(a)(4)(ii).

Box 14. Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid, or tax credit bond(s) on which taxable interest was paid or tax credit was allowed, to you during the calendar year. If blank, no CUSIP number was issued for the bond(s).

Boxes 15-17. State tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person(s), you are considered a nominee recipient. Complete a Form 1099-INT for each of the other owners showing the income allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner(s) as the "recipient." File Form(s) 1099-INT with Form 1096 with the Internal Revenue Service Center for your area. On Form 1096 list yourself as the "filer". A spouse is not required to file a nominee return to show amounts owned by the other spouse.

Future developments. For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099INT.

FreeFile. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

Form 1099-DIV

Box 1a. Shows total ordinary dividends that are taxable. Include

this amount on the "Ordinary dividends" line of Form 1040 or 1040-SR. Also, report it on Schedule B (Form 1040), if required.

Box 1b. Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Instructions for Form 1040 for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

Box 2a. Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See How To Report in the Instructions for Schedule D (Form 1040). But, if no amount is shown in boxes 2b, 2c, 2d and 2f and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Form 1040.

Box 2b. Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Box 2c. Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

Box 2d. Shows the portion of the amount in box 2a that is 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

Box 2e. Shows the portion of the amount in box 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI).

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

Note: Boxes 2e and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States. See the instructions for your tax return.

Box 3. Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows the portion of the amount in box 1a that may be eligible for the 20% qualified business income deduction under

section 199A. See the instructions for Form 8995 and Form 8995-A.

Box 6. Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

Box 7. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Form 1040.

Box 8. This box should be left blank if a RIC reported the foreign tax shown in box 7.

Boxes 9 and 10. Show cash and noncash liquidation distributions.

Box 11. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Box 12. Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding. See Box 4 above.

Box 13. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 12. See the Instructions for Form 6251.

Boxes 14–16. State income tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current General Instructions for Certain Information Returns.

Future developments. For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099DIV.

Form 1099-B

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification

number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Applicable checkbox on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D, (Form 1040), and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

Box 1a. Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

Box 1b. This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

Box 1c. Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 8 through 11, no entry will be present.

Box 1d. Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040).

Box 1e. Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a noncompensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option

premium. If the securities were acquired through the exercise of a noncompensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, the Instructions for Schedule D, (Form 1040), or Pub. 550 for details.

Box 1f. Shows the amount of accrued market discount. For details on market discount, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1f may be blank.

Box 1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1g may be blank.

Box 2. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the "Ordinary" box is checked, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method is generally treated as ordinary interest income rather than as capital gain. See the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If box 5 is checked, box 2 may be blank.

Box 3. If checked, proceeds are from a transaction involving collectibles or from a Qualified Opportunity Fund (QOF).

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1f, 1g, and 2 may be blank. Generally, a noncovered security means: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

Box 6. If the exercise of a noncompensatory option resulted in a sale of a security, a checked "net proceeds" box indicates whether the amount in box 1d was adjusted for option premium.

Box 7. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box 1d. See the Form 8949 and Schedule D (Form 1040) instructions. The broker should advise you of any losses on a separate statement.

Regulated Futures Contracts, Foreign Currency Contracts, and Section 1256 Option Contracts (Boxes 8 Through 11)

Box 8. Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2023.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2022.

Box 10. Shows the unrealized profit or (loss) on open contracts

held in your account on December 31, 2023. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts — 12/31/2023 in 2024.

Box 11. Boxes 8, 9, and 10 are all used to figure the aggregate profit or (loss) on regulated futures, foreign currency, or Section 1256 option contracts for the year. Include this amount on your 2023 Form 6781.

Box 12. If checked, the basis in box 1e has been reported to the IRS and either the short-term or the long-term gain or loss box in box 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see the instructions for your Schedule D (Form 1040) as you may be able to report your transaction directly on Schedule D (Form 1040). If the "Ordinary" box in box 2 is checked, an adjustment may be required.

Box 13. Shows the cash you received, the fair market value of any property or services you received, and the fair market value of any trade credits or scrip credited to your account by a barter exchange. See Pub. 525.

Boxes 14—16. Show state(s)/local income tax information.

Future developments. For the latest information about any developments related to Form 1099-B and its instructions, such as legislations enacted after they were published, go to www.irs.gov/Form1099B.

FreeFile. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.