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 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1a Date of sale (MMDDYY)	OMB No. 1545-0715	1993	Proceeds From Broker and Barter Exchange Transactions
		1b CUSIP No.			
		2 Stocks, bonds, etc. \$	Reported } <input type="checkbox"/> Gross proceeds to IRS } <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 Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5 Description			
Street address (including apt. no.)		Regulated Futures Contracts			
City, state, and ZIP code		6 Profit or (loss) realized in 1993 \$	7 Unrealized profit or (loss) on open contracts—12/31/92 \$		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Unrealized profit or (loss) on open contracts—12/31/93 \$	9 Aggregate profit or (loss) \$		

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those 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).

Furnish Copy B of this form to the recipient by January 31, 1994.

File Copy A of this form with the IRS by February 28, 1994.

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1a Date of sale	OMB No. 1545-0715		1993 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				
Account number (optional)		6 Profit or (loss) realized in 1993 \$	7 Unrealized profit or (loss) on open contracts—12/31/92 \$			
		8 Unrealized profit or (loss) on open contracts—12/31/93 \$	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 the Internal Revenue Service. This form is used to report these proceeds. You must report amounts from your Forms 1099-B in the applicable parts of **Schedule D (Form 1040)**, Capital Gains and Losses, or **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles. Bartering income also must be reported in the proper part of Form 1040.

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.

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

Box 4.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 31% rate on certain payments. 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, and any amount subject to backup withholding, may be shown.

Box 6.—Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 1993.

Box 7.—Shows any year-end adjustment to the profit or (loss) shown in box 6 due to open contracts on December 31, 1992.

Box 8.—Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 1993. These are considered sold as of that date. This will become an adjustment reported in box 7 in 1994.

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 1993 Form 6781.

