

Attention:

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Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

**Proceeds From
Broker and
Barter Exchange
Transactions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	
		1b CUSIP no.	2005	
		Form 1099-B		
		2 Stocks, bonds, etc.	Reported to IRS } <input type="checkbox"/> Gross proceeds	<p>Copy A For Internal Revenue Service Center</p> <p>File with Form 1096.</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.</p>
		\$	<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	
		\$	\$	
RECIPIENT'S name		5 No. of shares exchanged	6 Classes of stock exchanged	
Street address (including apt. no.)		7 Description		
City, state, and ZIP code		8 Profit or (loss) realized in 2005	9 Unrealized profit or (loss) on open contracts—12/31/2004	
		\$	\$	
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2005	11 Aggregate profit or (loss)	
		\$	\$	
Account number (see instructions)	2nd TIN not.	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>		
	<input type="checkbox"/>			

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

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**Proceeds From
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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	
		1b CUSIP no.	2005	
		Form 1099-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 \$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 No. of shares exchanged	6 Classes of stock exchanged	
		7 Description		
		8 Profit or (loss) realized in 2005 \$	9 Unrealized profit or (loss) on open contracts—12/31/2004 \$	
CORPORATION'S name, street address, city, state, and ZIP code		10 Unrealized profit or (loss) on open contracts—12/31/2005 \$	11 Aggregate profit or (loss) \$	
Account number (see instructions)		12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . . <input type="checkbox"/>		

**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.

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 the IRS on Form 1099-B by January 31 of the year following the calendar year of the transaction. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a change in control or a substantial change in 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 the box below your name and address on Form 1099-B.

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

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 aggregate proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts and changes in control or substantial change in capital structure 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. However, if box 12 is checked, you cannot take a loss on your tax return based on gross proceeds from an acquisition of control or substantial change in capital structure reported in box 2. Do not report this loss on Schedule D (Form 1040). The broker should advise you of any losses on a separate statement.

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 28% 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 the number of shares of the corporation's stock that you held which were exchanged in the change in control or substantial change in capital structure.

Box 6. Shows the class or classes of the corporation's stock that were exchanged in the change in control or substantial change in capital structure.

Box 7. 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.

Regulated Futures Contracts:

Box 8. Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2005.

Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2004.

Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2005. These are considered sold as of that date. This will become an adjustment reported in box 9 in 2006.

Box 11. Boxes 8, 9, and 10 are all used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this amount on your 2005 Form 6781.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	
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		Form 1099-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 \$	<p>Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.</p>
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 No. of shares exchanged	6 Classes of stock exchanged	
		7 Description		
		8 Profit or (loss) realized in 2005 \$	9 Unrealized profit or (loss) on open contracts—12/31/2004 \$	
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Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 <input type="checkbox"/>		

Form **1099-B**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use for 2005 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2005 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 paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2006.

File Copy A of this form with the IRS by February 28, 2006. If you file electronically, the due date is March 31, 2006.

Foreign recipient. If the recipient of the proceeds is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.