

**Information regarding the 2011 Form 1099-B,
Proceeds From Broker and Barter Exchange Transactions**

Significant changes are required for the 2011 Form 1099-B to reflect Internal Revenue Code section 6045(g), which was enacted by Public Law 110-343, the Emergency Economic Stabilization Act of 2008. Effective January 1, 2011, section 6045(g) requires securities brokers and certain other entities to report to each customer, and to the IRS, the customer's basis in their securities sales and other dispositions.

A draft of the 2011 Form 1099-B is on the next page of this document. Please send any comments via email to 2011Forms1099@irs.gov.

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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	2011	Form 1099-B
		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 Cost or other basis	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 2011 General Instructions for Certain Information Returns.	
		\$	\$		
RECIPIENT'S name		5 Wash sale loss disallowed \$	6 Check if a non-covered security <input type="checkbox"/>		
Street address (including apt. no.)		7 Reported gain or loss	8 Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		
City, state, and ZIP code		9 Profit or (loss) realized in 2011 on closed contracts \$	10 Unrealized profit or (loss) on open contracts—12/31/2010 \$		
		11 Unrealized profit or (loss) on open contracts—12/31/2011 \$	12 Aggregate profit or (loss) on contracts \$	13 Bartering \$	
Account number (see instructions)	2nd TIN not: <input type="checkbox"/>	14 Description	15 Check if loss not allowed based on amount in box 2 <input type="checkbox"/>		

Form **1099-B**

Cat. No. 14411V

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