ONESOURCE
TRUST TAX

2024 CROSS REFERENCE FOR 1099 FORMS DETAIL

Document Version 1

THOMSON REUTERS®

DOCUMENT HISTORY

VERSION NUMBER	VERSION DATE	SUMMARY
1	December 26, 2024	Initial publication. Updates: 1) Three new tax codes 452, 453, 454 added for Form 5498 2) Two new tax codes 257, 268 added for Form 1099-R

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2024 CROSS REFERENCE FOR 1099 FORMS DETAIL

This 1099 tax code cross reference is designed to aid you in tracing amounts from 1099 forms to tax codes (or ONESOURCE Trust Tax pages, if tax codes are not applicable). The attached pages are substitute 1099 recipient forms generated from ONESOURCE Trust Tax.

After a return is processed, you can use the **1099 Filing Review**, **5498 Filing Review** and **1098 Filing Review** registers in ONESOURCE Trust Tax to review and change all boxes on each 1099 form. Changes made on these registers are included in the 1099 data file(s) created by ONESOURCE Trust Tax, but are not included in a subsequent print file unless you make the changes using the transaction or sale pages in the account binder.

FATCA FILING REQUIREMENT CHECK BOX

The **FATCA filing requirement** check box is available for selection if you are required to satisfy reporting requirements under FATCA. To access the check box, select the **Information Returns** main topic, select the recipient's **Taxpayer ID** link on the 1099 Recipient Summary page, then open the **Recipient Information** collapsible section.

1099-DIV

Form 1099-DIV prints a Combined Year-End 1099 Forms page along with Form 1099-INT. Most 1099-DIV box items are automatically computed by the system based on the tax code or registration code of underlying transactions. In ONESOURCE Trust Tax, all 1099-DIV boxes can be overridden prior to processing. To access 1099-DIV pre-processing data from the account binder, select the **Information Returns** main topic, select **1099-DIV** from the **Form Type** drop-down list, select **Search**, select the recipient's **Taxpayer ID** link, then open the **Form 1099-DIV-Dividends and Distributions** collapsible section.

Box 1a-Total ordinary dividends-This amount is derived from tax codes 1, 2, 3, 5, 6, 98, 126, 127, 128, 132, 139, 163, 500, 501, 502, 503, 517, 518, 520 and 599.

Box 1b-Qualified dividends-This amount is derived from the tax codes 2, 3, 5, 6, 126, 127, 128 and 500.

Box 1b qualified dividends are based on a calculation. If the **Bypass automated Qualified Dividend Income calculation** Enhanced 1099 option (on the Options and Overrides page) is selected, then transactions posted to tax codes 3 and 5 flow to box 1b. Transactions posted to tax code 126 may also be reported in this box, depending on the selection for the **Show short term capital gain dividends (tax code 126) as qualified dividends** Enhanced 1099 option.

If the **Bypass automated Qualified Dividend Income calculation** Enhanced 1099 option is not selected, transactions posted to tax codes 3 and 5 are evaluated to determine whether they should be included in the qualified dividend income calculation.

Transactions posted to tax codes 127 and 128 always flow to box 1b.

Box 2a-Total capital gain distributions-This amount derives from tax codes 110, 164, 298, 300 and 507.

Box 2b-Unrecaptured Section 1250 gain-This amount derives from tax codes 298 and 300.

Box 2c-Section 1202 gain-This box is populated using the pre-processing data under the **Form 1099-DIV-Dividends and Distributions** collapsible section.

Box 2d-Collectibles (28%) gain-This amount derives from tax code 110.

Box 2e-Section 897 ordinary dividends-This amount derives from tax code 163 but only if the recipient is not an individual.

Box 2f-Section 897 capital gain- This amount derives from tax code 164 but only if the recipient is not an individual.

Box 3-Nondividend distributions-This amount derives from tax code 4.

Box 4-Federal income tax withheld-This amount derives from tax code 166.

Box 5-Section 199A dividends-This amount derives from tax code 599.

Transactions posted to tax code 599 are evaluated to determine whether they should be included as Section 199A dividends based on the holding period. Tax code 599 transactions that do not meet the Section 199A holding period criteria are treated as nonqualified domestic dividends (tax code 502) and will be included in box 1 but not in box 5.

Box 6-Investment expenses-This amount derives from tax code 67.

Box 7-Foreign tax paid-This amount derives from tax codes 29, 299 and 499.

Box 8-Foreign country or U.S. possession-When income from a foreign country is bridged to ONESOURCE Trust Tax, the countries of origin print on a Foreign Income Breakout Schedule. If dividend income originated from more than one country, the word, Various, prints in box 8. If the dividend income originated from only one country, then the country name prints in box 8.

Box 9-Cash liquidation distributions-This amount derives from tax code 194.

Box 10-Noncash liquidation distributions-This amount derives from tax code 195.

Box 12-Exempt-interest dividends-This amount derives from tax codes 83, 124, 136, and 137.

Box 13-Specified private activity bond interest dividends-This amount derives from tax codes 124 and 137.

Box 16-State tax withheld-This amount derives from tax code 414 (transactions originating from recipient's state).

1099-INT

Form 1099-INT prints on a Combined Year-End 1099 Forms page along with Form 1099-DIV. Most 1099-INT box items are automatically computed by the system based on the tax code or registration code of the underlying transactions. In ONESOURCE Trust Tax, all 1099-INT boxes can be overridden prior to processing. To access 1099-INT pre-processing data from the account binder, select the **Information Returns** main topic, select **1099-INT** from the **Form Type** drop-down list, select **Search**, select the recipient's **Taxpayer ID** link, then open the **Form 1099-INT-Interest Income** collapsible section.

Investment expense related to tax-exempt income (tax code 41) does not reduce tax-exempt interest reported in box 8 or 9 of Form 1099-INT.

All amounts reported on Form 1099-INT are required to be reported as positive values.

Box 1-Interest income not included in Box 3-This amount derives from tax codes 7, 8, 9, 10, 51, 55, 86, 92 and 107.

Box 2-Early withdrawal penalty-This amount derives from tax code 191.

Box 3-Interest on U.S. Savings Bonds and Treasury Obligations-This amount derives from tax code 13.

Box 4-Federal income tax withheld-This amount derives from tax codes 165 and 167.

Box 5-Investment expenses-This amount derives from tax code 68.

Box 6-Foreign tax paid-This amount derives from tax codes 29 and 39.

Box 7-Foreign country or U.S. possession-When income from a foreign country is bridged to ONESOURCE Trust Tax, the countries of origin print on a Foreign Income Breakout Schedule. If dividend income originated from more than one country, the word, Various, prints in box 7. If dividend income originated from only one country, then the country name prints in box 7.

Box 8-Tax-exempt interest-This amount derives from tax codes 11, 85, 121 and 123.

Box 9-Specified private activity bond interest-This amount derives from tax codes 121 and 123.

Box 10-Market discount-This amount derives from tax codes 183, 184, 185, 186, 224, 226, 227 and 228.

For a market discount transaction to be reported on Form 1099-INT, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Box 11-Bond premium-This amount derives from tax codes 493, 495, and 496.

For a bond premium transaction to be reported on Form 1099-INT, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Bond premium must be a positive amount in box 11.

Box 12-Bond premium on Treasury obligations-This amount derives from tax code: 494.

For a bond premium transaction to be reported on Form 1099-INT, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Bond premium must be a positive amount in box 12.

Box 13-Bond premium on tax-exempt bonds-This amount derives from tax codes: 447, 448, 497 and 498.

For a bond premium transaction to be reported on Form 1099-INT, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Bond premium on tax-exempt bonds must be a positive amount in box 13.

Box 14-Tax-exempt bond CUSIP no.-When tax-exempt income is bridged to ONESOURCE Trust Tax, the associated CUSIP number prints on the 1099 detail for tax-exempt income. If tax-exempt interest is derived from more than one bond, the word, Various, prints in box 14. If tax-exempt interest is derived from only one bond, then the CUSIP number prints in box 14. Box 14 is not used to report the CUSIP number associated with tax-exempt dividends.

Box 17-State tax withheld-This amount derives from tax code 415 (transactions originating from recipient's state).

1099-OID

A Form 1099-OID summary prints on a Combined Year-End 1099 Forms page along with a Form 1099-B summary. The substitute 1099-OID recipient statement (which includes the OMB designation) combines reportable obligations and is generated after the 1099-B recipient statement. Most 1099-OID box items are automatically computed by the system based on the tax code or registration code of the underlying transactions. In ONESOURCE Trust Tax, 1099-OID pre-processing data can be reviewed, but it cannot be changed. To access 1099-OID pre-processing data from the account binder, select the **Information Returns** main topic, select **1099-OID** from the **Form Type** drop-down list, select the recipient's **Taxpayer ID** link, select **Search**, then open the **Form 1099-OID-Original Issue Discount** collapsible section.

ONESOURCE Trust Tax does not support boxes 2 (Other periodic interest), 3 (Early withdrawal penalty), or 7 (Investment expenses).

Box 1-Original Issue Discount-This amount derives from tax code 169.

Box 4-Federal income tax withheld-This amount derives from tax code 168. The total amount from this tax code is allocated proratably based on the amount of OID applicable to each obligation.

Box 5-Market discount-This amount derives from the tax codes 158, 162, 215 and 216.

For a market discount transaction to be reported on Form 1099-OID, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Box 6-Acquisition premium-This amount derives from tax codes 154, 155, 217 and 218.

For an acquisition premium transaction to be reported on Form 1099-OID, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Bond premium is required to be printed as a positive amount on box 6.

Box 8-Original Issue Discount on Treasury Obligations-This amount derives from tax codes 192, 193 and 506.

Box 10-Bond premium-This amount derives from tax codes 150, 152, 348 and 349.

For a bond premium transaction to be reported on Form 1099-OID, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Bond premium is required to be printed as a positive amount on box 10.

Box 11-Tax-exempt OID-This amount derives from tax codes 198 and 199.

For a tax-exempt OID transaction to be reported on Form 1099-OID, the transaction's **Noncovered Indicator** must be set to **Covered**. The **Noncovered Indicator** can be set from a transaction register or the Transaction Detail page.

Box 13-State tax withheld-This amount derives from tax code 416 (transactions originating from recipient's state).

1099-B

A Form 1099-B summary prints on a Combined Year-End 1099 Forms page along with a Form 1099-OID summary. The substitute 1099-B recipient statement (which includes the OMB designation) combines reportable sales and is generated after the Combined Forms page. In ONESOURCE Trust Tax, 1099-B pre-processing data can be reviewed, but it cannot be changed. To access 1099-B pre-processing data from the account binder, select the **Information Returns** main topic, select **1099-B** from the **Form Type** drop-down list, select **Search**, select the recipient's **Taxpayer ID** link, then open the **Form 1099-B-Proceeds from Broker and Barter Exchange Transactions** collapsible section.

Data reported in boxes 1, 2, 3, 5, 6, 7 and 12 derives from the Sales Detail page. Transactions posted to tax codes 519, 521 and 526 through 529 are also reported as sales on Form 1099-B.

The substitute Form 1099-B is separated into Covered and Noncovered sales and is further separated into the following holding periods: Short Term, Long-Term, Long-term 28%, and Unknown Term Sales.

Form 8949 form references and verbiage as to whether cost basis information for noncovered sales was reported to the IRS is provided in compliance with IRS Publication 1179.

Applicable check box on Form 8949-This field includes the applicable check box for Form 8949. It is automatically determined as follows:

- If the holding period is short term and basis is reported to the IRS, then A prints.
- If holding period is short term and the basis is not reported to the IRS, then B prints.
- If holding period is long term and the basis is reported to the IRS, then D prints.
- If holding period is long term and the basis is not reported to the IRS, then E prints.
- If holding period is unknown, then X prints.

Box 1f-Accrued market discount-This amount is required to be printed as a positive amount and is not limited in any way.

Accrued market discount is reported as a positive amount on Form 1099-B. On the recipient's Form 8949, the market discount is limited to net gain from the sale. The limited amount of market discount is then shown as a negative adjustment on the recipient's Form 8949.

Box 3-This box includes the applicable boxes for reporting collectibles proceeds or dispositions of QOF investments. The Collectibles box is checked if the **Sale of Collectibles** check box is selected on the sale's Sale Detail page. The QOF box is selected if a disposed asset was identified as a QOF in an asset register.

Box 4-Federal income tax withheld-This amount derives from tax code 179. The total amount from this tax code is allocated proratably based on the amount of sales price applicable to each sale.

Box 8-Profit or (loss) realized in 2024 on closed contracts-This amount derives from tax code 221.

Box 9-Unrealized profit or (loss) on open contracts-12/31/2023-This amount derives from tax code 222.

Box 10-Unrealized profit or (loss) on open contracts-12/31/2024-This amount derives from tax code 223.

Box 11-Aggregate profit or (loss) on contracts-This amount equals Box 8 + Box 9-Box 10.

Box 16-State tax withheld-This amount derives from tax code 417 (transactions originating from recipient's state).

Other Items to Note

- **Net Gain or Loss**-Depending on the 1099 service level, this may print on the OMB 1099-B.

  This amount equals Proceeds-Cost Basis + Wash Loss Disallowed-Market Discount. The Net gain or loss amount is limited to zero if a market discount adjustment exists.

- **Unknown Cost Basis**-For noncovered sales, the Cost or Other Basis (Box 1e) column may include a U next to the Cost or Other Basis amount. If a U prints next to the Cost or Other Basis amount, the verbiage, Cost or Other Basis amounts shown with a 'U' are unknown or unsubstantiated, prints above the shaded area for column descriptions. This complies with Publication 1179 recipient sales reporting requirements regarding how sales should be segregated on substitute statements.

- **Return of Capital (ROC) adjustment**-For accounts where the 1099 service level set to either **Premium (1099 with full detail)** or **1099 with reported detail only**, the R code prints next to the amount in the Cost or Other Basis (Box 1e) column when reportable and non-reportable sales have a current year ROC adjustment. The description for the R code is also included in the information section above the sales detail on the 1099-B pages.

- **Tax Summary (only applicable for premium service level) presentation of market discount**-The Form 8949 market discount worksheet, which determines the allowable market discount, is specific to each sale. Since any amount reported on the Tax Summary Statement is an aggregate amount, the market discount reported on the Tax Summary Statement is limited and presented as a negative amount so that it can be entered directly on the recipient's Form 8949

1099-MISC

The amounts in boxes 1, 2, 3, 6, 9, 10, 11 and 13 are determined by receipt tax codes or disbursement tax codes from your trust accounting system. To set this information, use the **1099Misc-R** and **1099Misc-SP/NEC** collapsible sections on the Processing page. To access the Processing page, select **SETUP**, **Information Reporting Setup** then **Processing**.

Box 4-Federal income tax withheld-This amount derives from tax code 346.

Box 5-Fishing boat proceeds-This amount derives from tax code 347.

Box 8-Substitute payments in lieu of dividends or interest-This amount derives from tax code 396.

Box 16-State tax withheld-This amount derives from tax code 398.

1099-NEC

The amount in box 1 is determined by disbursement tax codes from your trust accounting system. To set this information, use the **1099Misc-SP/NEC** collapsible section on the Processing page. To access the Processing page, select **SETUP**, **Information Reporting Setup** then **Processing**.

Box 4-Federal income tax withheld-This amount derives from tax code 282.

Box 5-State tax withheld-This amount derives from tax code 283.

1099-Q

Transactions posted to tax codes 479 through 486 are used to generate Form 1099-Q.

FMV STATEMENT

The FMV is bridged in from your trust accounting vendor or can be entered under the **1099 Information** collapsible section on the Account Information page.

5498

Box 1-IRA contributions-Only transactions posted to tax code 171 are included for IRA or Roth IRA contributions.

Transactions posted to tax code 172 display in one of the fields based on the account's minor account types and the 5498 payer information. This also determines the box to check in box 7 for the contribution type. To access 5498 payer information, select **SETUP** then **Information Reporting Setup**.

Transactions posted to tax codes 211 and 212 represent the employee contributions to a SEP. Transactions posted to tax code 214 represent employer contributions to a SEP.

Box 2-Rollover contributions-This amount derives from tax codes 170 and 399.

Box 3-Roth IRA conversion amount-This amount derives from tax codes 210 and 213. Transactions posted to tax code 210 generate a 1099-R form. Transactions posted to tax code 213 do not generate a 1099-R form for the Roth Conversion amount.

Box 4-Recharacterized contributions-This amount derives from tax code 399.

Box 5-Fair market value of account-The FMV is bridged from your trust accounting vendor, or it can be entered under the **1099 Information** collapsible section on the Account Information page.

Box 6-Life insurance cost included in box 1-This amount derives from tax code 173.

Boxes 7-9-See Box 1 comments above.

Box 13a-Postponed/late contributions-This amount derives from tax code 458.

Box 13b-Year-Enter the year for which the postponed contribution in box 13a was made. Box 13b is blank if box 13c has code PO or SC.

Box 13c-Code-Select the code from the drop-down list in the Postponed Code column.

Box 14a-Repayments-This amount derives from tax codes 452, 453, 454, 455, 456 and 475.

1099-R

See for a list of 1099-R tax codes that will print the appropriate distribution code in box 7.

When a Roth IRA is identified, the amount in box 2a includes the taxable amount for Distribution Codes 2 (tax code 238) or 7 (tax code 243). For SIMPLE IRAs, the amount in Box 2a includes the taxable amount for every 1099-R distribution code except distribution code G (tax code 249). For other IRAs, tax code 264 (1099-R-Taxable Amount Box 2a) allows you to indicate the taxable portion to be reported in Box 2a. Tax code 264 must be associated with one of the following distribution codes: 8 (tax code 244), P (tax code 251), 81 (tax code 252), 1P (tax code 291), 4P (tax code 294), B (tax code 392), PJ (tax code 412), 8J (tax code 419), 84 (tax code 468), and B2 (tax code 488).

Box 5 (Federal Income Tax Withheld) and Box 12 (State Tax Withheld) amounts are determined from the 1099-R pre-processing data or they can be bridged using tax codes 235 and 236. To access the 1099-R pre-processing data from the account binder, select the **Information Returns** main topic, select the recipient's **Taxpayer ID** link on the 1099 Recipient Summary page, select **1099-R** from the **Form Type** drop-down list, select **Search**, then open the **Form 1099-R-Distribution Code** collapsible section.

5498-ESA

Box 1-Coverdell ESA contributions-This amount derives from tax code 172.

Box 2-Rollover contributions-This amount derives from tax code 170.

1099 SPECIFIC TREATMENT

1099-DIV

TAX CODE	DESCRIPTION
166	1099-DIV-Back Up Withholding
194	1099-DIV-Liquidation Distributions-Cash
195	1099-DIV-Liquidation Distributions-Non-cash (FMV)
414	1099-DIV-State Income Tax Withheld

1099-INT

TAX CODE	DESCRIPTION
165	1099-INT-Back Up Withholding on TEI
167	1099-INT-Back Up Withholding
191	1099-INT-Early withdrawal penalty
415	1099-INT-State Income Tax Withheld

1099-OID

TAX CODE	DESCRIPTION
168	1099-OID-Back Up Withholding
416	1099-OID-State Income Tax Withheld

1099-B

TAX CODE	DESCRIPTION
179	1099-B-Federal Income Tax Withheld
221	Regulated Futures Contracts-Profit (loss) Realized
222	Regulated Futures Contracts-Unrealized Profit (Loss) on Open Contracts (Prior Year)
223	Regulated Futures Contracts-Unrealized Profit (Loss) on Open Contracts (Current Year)
417	1099-B-State Income Tax Withheld

1099-MISC

TAX CODE	DESCRIPTION
346	1099-MISC-Federal Income Tax Withheld
347	1099-MISC-Fishing Boat Proceeds
396	1099-MISC-Substitute Payments
398	1099-MISC-State Income Tax Withheld

1099-NEC

TAX CODE	DESCRIPTION
282	1099-NEC Federal Income Tax Withheld

TAX CODE	DESCRIPTION
283	1099-NEC State Income Tax Withheld

1099-Q

TAX CODE	DESCRIPTION
479	1099-Q-IRS Distribution Code 1 (Normal)
480	1099-Q-IRS Distribution Code 2
481	1099-Q-IRS Distribution Code 3
482	1099-Q-IRS Distribution Code 4 (Disability)
483	1099-Q-IRS Distribution Code 5 (Death)
484	1099-Q-IRS Distribution Code 6 (Prohibited Transaction)
485	1099-Q-Trustee-To-Trustee Transfer
486	1099-Q-Earnings from Qualified Education Program

5498

TAX CODE	DESCRIPTION
170	5498-Rollover Contributions
171	5498-IRA Contribution-Prior Year
172	5498-IRA Contributions-Current Year
173	5498-Life Insurance Cost Included

TAX CODE	DESCRIPTION
210	5498-Roth Conversion Amount
211	5498-SEP/Employee contributions-Current Year
212	5498-SEP/Employee contributions-Prior Year
213	5498-Roth Conversion Amount (No 1099-R)
214	5498-SEP Employer Contributions
399	5498-Recharacterization Amount
452	5498-Repayment of Emergency Personal Expense Distribution (EP)
453	5498-Repyament of Domestic Abuse Victim Distribution (DA)
454	5498-Repayment of Terminally ill Individual Distribution (TI)
455	5498-Qualified reservist distribution (QR)
456	5498-Federally designated disaster distribution (DD)
458	5498-Postponed Contribution Code
475	5498-CARES Act Repayment of a qualified birth or adoption distribution (BA)

1099-R

TAX CODE	DESCRIPTION
229	1099-R-Federal 100% Withholdings (assumed Normal Distribution)
230	1099-R-State 100% Withholdings (assumed Normal Distribution)
233	1099-R-Early Distribution Possibly Subject To 25% Penalty (S)
234	1099-R-Loans Treated As Deemed Distributions (L)
235	1099-R-Federal Income Tax Withheld

TAX CODE	DESCRIPTION
236	1099-R-State Income Tax Withheld
237	1099-R-Early Distribution, No Known Exception (1)
238	1099-R-Early Distribution, Exception Applies (2)
239	1099-R-Disability (3)
240	1099-R-Death (4)
241	1099-R-Prohibited Transaction (5)
242	1099-R-Section 1035 Exchange (6)
243	1099-R-Normal Distribution (7)
244	1099-R-Excess Contributions Taxable In Current Year (8)
245	1099-R-Cost of Current Life Insurance Protection (9)
246	1099-R-Excess Contributions Taxable 2 Years Ago (D)
247	1099-R-Excess Annual Additions (E)
248	1099-R-Charitable Gift Annuity (F)
249	1099-R-Direct Rollover and Rollover Contribution (G)
250	1099-R-Direct Rollover of designated Roth account distribution to a Roth IRA (H)
251	1099-R-Excess Contributions Taxable Prior Year (P)
252	1099-R-IRS Distribution Code 81
253	1099-R-IRS Distribution Code 82
254	1099-R-IRS Distribution Code 4G
255	1099-R-Employee Contribution, Designated Roth Contribution or Insurance Premiums
256	1099-R-IRS Distribution Code 4H
257	1099-R-Death (4) to charity under IRC section 408(d)(8)
258	1099-R-IRS Distribution Code 4A

TAX CODE	DESCRIPTION
259	1099-R-Normal Distribution (7) to charity under IRC Section 408(d)(8)
260	1099-R-Normal Distribution (7) to Qualified HAS under IRC Section 408(d)(9)
261	1099-R-IRS Distribution Code 7A
262	1099-R-Distribution from ESOP under Section 404(k) Code (U)
263	1099-R-IRS Distribution Code BU
264	1099-R-Taxable amount Box 2a
265	1099-R-Distributions for Qualified Long-Term Care Insurance Contracts (W)
266	1099-R-IRS Distribution Code W6
268	1099-R-Roth Rollover/Designated Contribution (G)
269	1099-R-Pmts from nonqualified annuities & distributions from life insurance
270	1099-R-IRS Distribution Code 1D
271	1099-R-IRS Distribution Code 2D
272	1099-R-IRS Distribution Code 3D
273	1099-R-IRS Distribution Code 4D
274	1099-R-IRS Distribution Code 7D
276	1099-R-IRS Distribution Code 1K
277	1099-R-IRS Distribution Code 2K
278	1099-R-IRS Distribution Code 4K
279	1099-R-IRS Distribution Code 7K
280	1099-R-IRS Distribution Code 8K
281	1099-R-IRS Distribution Code KG
284	1099-R-IRS Distribution Code B7
286	1099-R-Amount Allocable to IRR within 5 Years

TAX CODE	DESCRIPTION
290	1099-R-IRS Distribution Code 4L
291	1099-R-IRS Distribution Code 1P
292	1099-R-IRS Distribution Code 2P
294	1099-R-IRS Distribution Code 4P
295	1099-R-Re-characterized IRA Contribution Made For Current Year (N)
296	1099-R-IRS Distribution Code 4B
297	1099-R-IRS Distribution Code BP
340	1099-R-IRS Distribution Code 1L
392	1099-R-Distribution from a Designated Roth (B)
393	1099-R-Distribution from a Roth IRA, No Known Exception (J)
412	1099-R-IRS Distribution Code PJ
419	1099-R-IRS Distribution Code 8J
459	1099-R-Reportable death benefits under section 6050Y (C)
460	1099-R-Qualified plan loan offset (M)
461	1099-R-IRS Distribution Code CD
462	1099-R-IRS Distribution Code 1M
463	1099-R-IRS Distribution Code 2M
464	1099-R-IRS Distribution Code 4M
465	1099-R-IRS Distribution Code 7M
466	1099-R-IRS Distribution Code BM
467	1099-R-IRS Distribution Code 2L
468	1099-R-IRS Distribution Code 84
469	1099-R-IRS Distribution Code 7L

TAX CODE	DESCRIPTION
470	1099-R-Re-characterized IRA Contribution Made For Prior Year (R)
474	1099-R-Roth IRA Distribution, Exception Applies (T)
478	1099-R-Qualified Distribution from a Roth IRA (Q)
487	1099-R-IRS Distribution Code B1
488	1099-R-IRS Distribution Code B2
489	1099-R-IRS Distribution Code B4
490	1099-R-IRS Distribution Code B8
491	1099-R-IRS Distribution Code BG
492	1099-R-IRS Distribution Code BL

Diagnostic Report

Trust Name: JOHN DOE
Federal EIN:
Trust Number: DIOBREF

** No Severe Diagnostics Detected **

** No Informational Diagnostics Detected **

+

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

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2024 Tax Information Statement

JOHN DOE

Account Number: DIOBREF
Tax ID Number: 331-39-6512

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

JOHN DOE

Contents

Mail to:

JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

Questions?

If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: N3DLJLEMSLHRLPR3PTXSTRV2

Important Tax Return Documents Enclosed

THOMSON REUTERS

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

We are pleased to provide you with this Tax Information Statement to assist you in the preparation of your Income Tax Returns.

Amounts shown on the 1099 forms should be reported on the appropriate schedules of your Federal Income Tax Return and (if applicable) State Income Tax Return. The name of the Payer is shown at the top of each 1099 form. IRS Instructions for Recipients are included for each 1099 form at the end of this package.

It is important to note that amounts shown as "not reported on 1099" may also be taxable to you.

Please forward this Tax Information Statement to your tax advisor. If you have any questions or if we can be of further assistance, please do not hesitate to contact us.

Important Tax Return Documents Enclosed

THOMSON REUTERS

2024 Tax Information Statement

JOHN DOE

Account Number: DIOBREF
Tax ID Number: 331-39-6512

Tax Summary

Listed below is a summarization of all items posted to your account. It includes items reported to the IRS on 1099 Forms INT, DIV, B and OID, items reported to the IRS by individual payers, and miscellaneous information you may need in the preparation of your federal and state income tax returns.

INCOME	Total / Reported on Combined 1099	Not Reported on Combined 1099	*1040 Reference*
Domestic Dividends:			
Total for year	$6,000.00 / $5,000.00		*Sch B, Part II, Line 5*
Qualified	$5,000.00		*See 1040 instructions*
Domestic Interest	$900.00 / $0.00		*Sch B, Part I, Line 1*
Original Issue Discount	$1,000.00 / $0.00		*Sch B, Part I, Line 1*
Short Term Gains and Losses:			
Other Short Term (Basis information not reported to the IRS):			
Sales Price	$1,400.88 / N/A		*Form 8949, Pg 1, Box B, Line 1(d)*
Cost or other basis	$6,490.82 / N/A		*Form 8949, Pg 1, Box B, Line 1(e)*
Wash sale loss disallowed	$4,689.94 / N/A		*Form 8949, Pg 1, Box B, Line 1(g), code W*
Net gain/loss	$0.00 / N/A		*Form 8949, Pg 1, Box B, Line 1(h)*
Long Term Gains and Losses:			
Other Long Term (Basis information reported to the IRS):			
Sales Price	$10,000.01 / N/A		*Form 8949, Pg 2, Box D, Line 1(d)*
Cost or other basis	$8,280.90 / N/A		*Form 8949, Pg 2, Box D, Line 1(e)*
Market discount	$0.00 / N/A		*Form 8949, Pg 2, Box D, Line 1(g), Code D*
Net gain/loss	$1,719.11 / N/A		*Form 8949, Pg 2, Box D, Line 1(h)*
Other Long Term (Basis information not reported to the IRS):			
Sales Price	$25,000.11 / N/A		*Form 8949, Pg 2, Box E, Line 1(d)*
Cost or other basis	$4,605.18 / N/A		*Form 8949, Pg 2, Box E, Line 1(e)*
Market discount	($4,800.12) / N/A		*Form 8949, Pg 2, Box E, Line 1(g), Code D*
Net gain/loss	$16,094.81 / N/A		*Form 8949, Pg 2, Box E, Line 1(h)*

2024 Tax Information Statement

Payer's Name and Address:
NAME OF FIDUCIARY - COMPLIANCE TEST ACCO
NAME OF FIDUCIARY - CONTINUED LINE 2
2395 MIDWAY RD
CARROLLTON, TX 75006

Account Number: DIOBREF
Recipient's Tax ID Number: 331-59-0512
Payer's Federal ID Number: 21-1122334
Questions? (214)424-1234

☐ **Corrected** ☐ **2nd TIN Notice** ☐ **FATCA**

Recipient's Name and Address:
JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

2024 Combined Year-End 1099 Forms

Form 1099-DIV Dividends and Distributions
OMB No. 1545-0110

1a Total ordinary dividends	$5,000.00
1b Qualified dividends	$5,000.00
2a Total capital gain distributions	
2b Unrecaptured Section 1250 Gain	
2c Section 1202 gain	
2d Collectibles (28%) gain	
2e Section 897 ordinary dividends	
2f Section 897 capital gain	
3 Nondividend distributions	
4 **Federal income tax withheld**	
5 Section 199A dividends	
6 Investment expenses	
7 Foreign tax paid	
8 Foreign country or U.S. possession	
9 Cash liquidation distributions	
10 Non-cash liquidation distributions	
12 Exempt-interest dividends	
13 Specified private activity bond interest dividends	
14 State	
15 State identification number	
16 State tax withheld	

Form 1099-INT Interest Income
OMB No. 1545-0112

1 Interest income	$900.00
2 Early withdrawal penalty	
3 Interest on U.S. Savings Bonds and Treas. obligations	
4 **Federal income tax withheld**	
5 Investment expenses	
6 Foreign tax paid	
7 Foreign country or U.S. possession	
8 Tax-exempt interest	
9 Specified private activity bond interest	
10 Market discount	
11 Bond premium	
12 Bond premium on Treasury obligations	
13 Bond premium on tax-exempt bond	
14 Tax-exempt and tax credit bond CUSIP no.	
15 State	
16 State identification no.	
17 State tax withheld	

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.

2024 Tax Information Statement

Payer's Name and Address:
NAME OF FIDUCIARY - COMPLIANCE TEST ACCO
NAME OF FIDUCIARY - CONTINUED LINE 2
2395 MIDWAY RD
CARROLLTON, TX 75006

Account Number: DLOBREF
Recipient's Tax ID Number: 831-39-0512
Payer's Federal ID Number: 21-1122334
Questions? (214)424-1234

☐ FATCA ☐ Corrected ☐ 2nd TIN Notice

Recipient's Name and Address:
JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

2024 Combined Year-End 1099 Forms

Summary of Form 1099-B
Proceeds from Broker and Barter Exchange Transactions

	Proceeds	$36,401.00
	Cost or other basis	$8,280.00
1f	Accrued market discount	
1g	Wash sale loss disallowed	
4	**Federal income tax withheld**	
8	Profit or (loss) realized in 2024 on closed contracts	
9	Unrealized profit or (loss) on open contracts - 2023	
10	Unrealized profit or (loss) on open contracts - 2024	
11	Aggregate profit or (loss) on contracts	

Proceeds from each sales transaction are reported individually to the IRS.
Refer to the 1099-B section of this Tax Information Statement.

Summary of Form 1099-OID
Original Issue Discount

1	Original issue discount for 2024	$3,000.00
2	Other periodic interest	
3	Early withdrawal penalty	
4	**Federal income tax withheld**	
5	Market discount	
6	Acquisition premium	
8	Original issue discount on US Treasury obligations	
9	Investment expenses	
10	Bond Premium	
11	Tax-exempt OID	

Original Issue Discount amounts are reported individually to the IRS.
Refer to the 1099-OID section of this Tax Information Statement.

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.

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2024 Tax Information Statement

Payer's Name and Address:
NAME OF FIDUCIARY - COMPLIANCE TEST ACCO
NAME OF FIDUCIARY - CONTINUED LINE 2
2395 MIDWAY RD
CARROLLTON, TX 75006

Account Number: [illegible]
Recipient's Tax ID Number: [illegible]
Payer's Federal ID Number: [illegible]
Payer's State ID Number:
State:
Questions? (214)424-1234

Recipient's Name and Address:
JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

☐ ☐ ☐

2024 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.
Covered (Box 5 is not checked).Cost or Other Basis amounts shown with "R" are adjusted for current year's return of capital.

Description of property *(Box 1a)*

Federal Income

Long Term Sales Reported on 1099-B

NAME OF ASSET A

05/01/2009

Total Long Term Sales Reported on 1099-B

Report on Form 8949, Part II, with Box D checked

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. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2024 Tax Information Statement

Payer's Name and Address:
NAME OF FIDUCIARY - COMPLIANCE TEST ACCO
NAME OF FIDUCIARY - CONTINUED LINE 2
2395 MIDWAY RD
CARROLLTON, TX 75006

Account Number:
Recipient's Tax ID Number:
Payer's Federal ID Number:
Payer's State ID Number:
State:
Questions? (214)424-1234

Recipient's Name and Address:
JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.
For noncovered securities (Box 5 is checked) shown on this statement, cost basis information is not being reported to the IRS.
Cost or Other Basis amounts shown with "U" are unknown or unsubstantiated; "R" are adjusted for current year's return of capital.

Description of property (Box 1a)		Federal Income

Short Term Sales Reported on 1099-B

ASSET 1		
2024	04/02/2024	

Total Short Term Sales Reported on 1099-B

Report on Form 8949, Part I, with Box B checked

Long Term Sales Reported on 1099-B

ASSET B		
2024	06/14/2003	

Total Long Term Sales Reported on 1099-B

Report on Form 8949, Part II, with Box E checked

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. For noncovered securities shown on this statement, cost basis information is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.

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2024 Tax Information Statement

Payer's Name and Address:
NAME OF FIDUCIARY - COMPLIANCE TEST ACCO
NAME OF FIDUCIARY - CONTINUED LINE 2
2395 MIDWAY RD
CARROLLTON, TX 75006

Account Number: DIOBREF
Recipient's Tax ID Number: 831-59-0512
Payer's Federal ID Number: 21-1122334
Payer's State ID Number:
State:
Questions? (214)424-1234

FATCA CORRECTED 2ND TIN Notice

Recipient's Name and Address:
JOHN DOE
4001 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-OID: Original Issue Discount

OMB No. 1545-0117

(Box 11)	(Box 8)	
ASSET ID	3,000.00	

Total reported on 1099-OID

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. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Dividends and Interest Detail

Qualified Dividends

Qualified Domestic Dividends

Description	Amount of Dividend
Reported on Form 1099-DIV	
GENERIC ASSET	5,000.00
Total Reported on Form 1099-DIV	**$5,000.00**
Total Qualified Domestic Dividends	**$5,000.00**

Total Qualified Dividends included on 1099-DIV box 1a and 1b **$5,000.00**

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Dividends and Interest Detail

Interest

Domestic Interest

Description	Gross Interest	Amount of Accrued Interest [illegible]
Reported on Form 1099-INT		
GENERIC ASSET	$900.00	
Total Reported on Form 1099-INT	**$900.00**	
Total Domestic Interest	**$900.00**	

Dividends and Distributions - Form 1099-DIV
Instructions for Recipient

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

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.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Interest Income - Form 1099-INT
Instructions for Recipient

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.

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 may also 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.

Payer's Routing Transit Number (RTN). A payer may include the RTN to identify the bank or financial institution where your account is held.

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 singleclass 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. territory 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.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Interest Income - Form 1099-INT
Instructions for Recipient continued

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.
Free File Program. 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.

Original Issue Discount - Form 1099-OID
Instructions for Recipient

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID on a taxable obligation is taxable as interest over the life of the obligation. If you are the holder of a taxable OID obligation, you generally include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation-protected securities. See Pub. 550 for more information.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. Complete a Form 1099-OID for each of the other owners showing the amounts 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 as the "recipient." File Form(s) 1099-OID 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. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

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 covered security acquired with acquisition premium, your payer generally report either (1) a net amount of OID that reflects the offset of OID by the amount of acquisition premium amortization for the year, or (2) a gross amount for both the OID and the acquisition premium amortization for the year. For a noncovered security acquired with acquisition premium, your payer is only required to report the gross amount of OID.

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 may also 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.

Box 1. Shows the OID on a taxable obligation for the part of the year you owned it. Report the amount in box 1 as interest income on your income tax return. However, depending on the type of debt instrument, the issue or acquisition date, and other factors (for example, if you paid acquisition or bond premium, or the obligation is a stripped bond or coupon), you may have to figure the correct amount of OID to report on your return. See Pub. 1212 for details on how to figure the correct OID. See the instructions above for a covered security acquired with acquisition premium.

Box 2. Shows qualified stated interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 8, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes. If there is an amount in both boxes 2 and 11, the amount in box 2 is tax-exempt interest and is not included in interest income on your tax return. In general, see how to report tax-exempt interest in the Instructions for Form 1040.

Box 3. Shows interest or principal forfeited if you withdrew the money before the maturity date of the obligation, such as from a CD. 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 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 for information on backup withholding. Include this amount on your income tax return as tax withheld.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Original Issue Discount - Form 1099-OID
Instructions for Recipient continued

Box 5. For a covered security acquired with OID, 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. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, shows the market discount that accrued on the obligation during the year while held by you. For a covered security acquired on or after January 1, 2015, 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). The payer may, but is not required to, report the market discount for a tax-exempt obligation that is a covered security acquired before January 1, 2017. 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 6. For a taxable covered security, shows the amount of acquisition premium amortization for the year that reduces the amount of OID that is included as interest on your income tax return. If an amount is reported in this box, see the Instructions for Schedule B (Form 1040). If an amount is not reported in this box for a covered security acquired with acquisition premium, the payer has reported a net amount of OID that reflects the offset of OID that is included in income. If the payer has reported a net amount of OID in box 1 or box 8, you must report the net amount of OID on Schedule B (Form 1040) and you must not make an adjustment to this amount for acquisition premium on Schedule B (Form 1040).

If there is an amount in both boxes 6 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and is issued with OID, the amount in box 6 shows the amount of acquisition premium amortization for the year that reduces the amount of your tax-exempt OID for the year. The payer may, but is not required to, report the acquisition premium for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID. See the instructions above for a covered security acquired with acquisition premium.

Box 7. Shows the identification (CUSIP) number or description of the obligation (may include the stock exchange, issuer, coupon rate, and year of maturity).

Box 8. Shows OID on a U.S. Treasury obligation for the part of the year you owned it. Report this amount as interest income on your federal income tax return and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not included in box 1. See the instructions above for a covered security acquired with acquisition premium. If the number in this box is negative, it represents a deflation adjustment. See Pub. 550 for further information on accounting for this adjustment.

Box 9. Any amount shown is your share of investment expenses of a singleclass REMIC. This amount is included in box 2. Note: This amount is not deductible.

Box 10. For a taxable covered security, including a Treasury inflation-protected 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). 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 2. If the amount in this box is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

If there is an amount in both boxes 10 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 10 shows the amount of premium amortization for the year that reduces the amount of your tax-exempt interest for the year. The payer may, but is not required to, report the premium amortization for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID.

Box 11. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, shows the tax-exempt OID on the obligation for the part of the year you owned it. The payer may, but is not required to, report the OID for a tax-exempt obligation that is a covered security acquired before January 1, 2017. In general, report the amount of tax-exempt OID on Form 1040 or 1040-SR. See the instructions above for a covered security acquired with acquisition premium.

Boxes 12-14. State income tax withheld reporting.

Future developments. For the latest information about developments related to Form 1099-OID and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099OID.

Free File Program. 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.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Proceeds from Broker and Barter Exchange Transactions - Form 1099-B
Instructions for Recipient

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 (FMV) 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.

2024 Tax Information Statement

Account Number: DIOBREF
Tax ID Number: 331-39-6512

JOHN DOE

Proceeds from Broker and Barter Exchange Transactions - Form 1099-B
Instructions for Recipient continued

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 (a) stock purchased before 2011, (b) stock in most mutual funds purchased before 2012, (c) stock purchased in or transferred to a dividend reinvestment plan before 2012, (d) debt acquired before 2014, (e) options granted or acquired before 2014, and (f) securities futures contracts executed 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 2024.
Box 9. Shows any year-end adjustment to the profit or (loss) shown in box 8 due to open contracts on December 31, 2023.
Box 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2024. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts-12/31/2024 in 2025.
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 2024 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 FMV of any property or services you received, and the FMV 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 legislation enacted after they were published, go to www.irs.gov/Form1099B.
Free File Program. 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.

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

STEVE JONES
4000 Forbes Drive
Plano, TX 75093

S

THOMSON REUTERS

2024 Tax Information Statement

STEVE JONES

Account Number: XREF1099MISCNEC
Tax ID Number: 697-99-1423

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

XREF MISC NEC

Contents

Mail to:

STEVE JONES
4000 Forbes Drive
Plano, TX 75093

Questions?
If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: P4EMHFEMSTHRTWU6STS5AFV2
Important Tax Return Documents Enclosed

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2024 Tax Information Statement

Payer's Name and Address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: XREF 1099MISC NEC
Recipient's Tax ID Number: 607-99-1423
Payer's Federal ID Number: 21-1122334
Questions? (214)424-1234

☐ **Corrected** ☐ **2nd TIN notice** ☐ **FATCA**

Recipient's Name and Address:
STEVE JONES
4000 Forbes Drive
Plano, TX 75093

2024 Form 1099-MISC: Miscellaneous Information

OMB No. 1545-0115

1. Rents	$6,000.00	
2. Royalties		
3. Other income		
4. Federal income tax withheld		
5. Fishing boat proceeds		
6. Medical and health care payments		
7. Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale		☐
8. Substitute payments in lieu of dividends or interest		
9. Crop insurance proceeds		
10. Gross proceeds paid to an attorney		
11. Fish purchased for resale		
12. Section 409A deferrals		
14. Excess golden parachute payments		
15. Nonqualified deferred compensation		

16. State tax withheld	
17. Payer's state no:	
18. State income	

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.

2024 Tax Information Statement

Account Number: XREF1099MISCNEC
Tax ID Number: 697-99-1423

STEVE JONES

Miscellaneous Income - Form 1099-MISC
Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer 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.
Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.
Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.
Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.
Box 2. Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.
Box 3. Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).
Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.
Box 5. Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.
Box 6. For individuals, report on Schedule C (Form 1040).
Box 7. If checked, consumer products totaling $5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).
Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040).
Box 9. Report this amount on Schedule F (Form 1040).
Box 10. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.
Box 11. Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.
Box 12. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals.
Box 13. 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 Intstructions for Form 8938.
Box 14. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.
Box 15. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.
Boxes 16-18. Show state or local income tax withheld from the payments.
Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099MISC.
Free File Program. 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.

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

JACK SPARTS
108 FORBES DRIVE
PLANO, TX 75093

.

S

THOMSON REUTERS

2024 Tax Information Statement

JACK SPARTS

Account Number: XREF1099MISCNEC
Tax ID Number: 445-62-1554

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

XREF MISC NEC

Contents

Mail to:

JACK SPARTS
108 FORBES DRIVE
PLANO, TX 75093

Questions?
If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: R5HRJFEMJPHRRRS4STS5AFV2
Important Tax Return Documents Enclosed

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2024 Tax Information Statement

Payer's Name and Address:
XREF MISC NEC
2395 Midway Rd
Carrollton, TX 75006

Account Number: XREF 1099MISCNEC
Recipient's Tax ID Number: 845-62-1557
Payer's Federal ID Number: 84-1155062
Questions? (214)424-1234

☐ **Corrected** ☐ **2nd TIN Notice**

Recipient's Name and Address:
JACK SPARTS
108 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-NEC: Nonemployee Compensation

OMB No. 1545-0116

1. Nonemployee compensation	$1,104.00
2. Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale	☐
4. Federal income tax withheld	$102.00

5. State tax withheld	
6. Payer's state no:	TX
7. State income	

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.

2024 Tax Information Statement

Account Number: XREF1099MISCNEC
Tax ID Number: 445-62-1554

JACK SPARTS

Nonemployee Compensation - Form 1099-NEC
Instructions for Recipient

You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax.

If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779, Independent Contractor or Employee.

If you are not an employee but the amount in box 1 is not selfemployment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other Income" line (on Schedule 1 (Form 1040)).

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.

Box 1. Shows nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

Note: If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate line of their tax returns.

Box 2. If checked, consumer products totaling $5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 3. Reserved for future use.

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, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Boxes 5-7. State income tax withheld reporting boxes.

Future developments. For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099NEC.

Free File Program. 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.

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

S

THOMSON REUTERS

2024 Tax Information Statement

STEVE JACKSON

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

TAX DEFER SAMPLE

Contents

Mail to:

STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

Questions?

If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: S6GPEFEMPSHRTSR3PTS5AFV2

Important Tax Return Documents Enclosed

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2024 Tax Information Statement

Payer's name and address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: TAXDEFXREF
Recipient's Tax ID Number: 857-87-1145
Payer's Federal ID number: 21-1122334
Questions? (214)424-1234

☐ **Corrected** ☐ **FATCA** ☐ **2nd TIN notice**

Recipient's Name and Address:
STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-R (Copy B)

Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0119

1	Gross distribution	$14,000.00
2a	Taxable amount	$14,000.00
2b	Taxable amount not determined ☐	Total Distribution ☐
3	Capital gain (included in box 2a)	
4	**Federal income tax withheld**	
5	Employee contributions/Designated Roth contributions or insurance premiums	
6	Net unrealized appreciation in employer's securities	
7	Distribution code(s) 7	IRA/SEP/SIMPLE ☐
8	Other	%
9a	Your percentage of total distribution	%
9b	Total employee contributions	
10	Amount allocable to IRR within 5 years	
11	1st year of designated Roth contribution	
13	Date of Payment:	
14	State tax withheld	$
15	State/Payer's state number	TX
16	State distribution	$
17	Local tax withheld	
18	Name of locality	
19	Local distribution	

Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

-

2024 Tax Information Statement

Payer's name and address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: TAXDEFXREF
Recipient's Tax ID Number: 857-87-1146
Payer's Federal ID number: 21-1122334
Questions? (214)424-1234

☐ **FATCA** ☐ **2nd TIN Notice** ☐ **Corrected**

Recipient's Name and Address:
STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-R (Copy C)

Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0119

1 Gross distribution $14,000.00
2a Taxable amount $14,000.00
2b Taxable amount not determined ☐ Total Distribution ☐
3 Capital gain (included in box 2a) ....
4 **Federal income tax withheld** ....
5 Employee contributions/Designated Roth contributions or insurance premiums ....
6 Net unrealized appreciation in employer's securities ....
7 Distribution code(s) IRA/SEP/SIMPLE ☐
8 Other .... %
9a Your percentage of total distribution .... %
9b Total employee contributions ....
10 Amount allocable to IRR within 5 years ....
11 1st year of designated Roth contribution ....
13 Date of Payment:
14 State tax withheld ....
15 Payer's state number TX
16 State distribution ....
17 Local tax withheld ....
18 Name of locality
19 Local distribution ....

Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

STEVE JACKSON

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts etc - Form 1099-R
Instructions for Recipient

Generally, distributions from retirement plans (IRAs, qualified plans, section 403(b) plans, and governmental section 457(b) plans), insurance contracts, etc., are reported to recipients on Form 1099-R.

Qualified plans and section 403(b) plans. If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if your payer didn't show the taxable amount in box 2a. See the instructions for your tax return.

IRAs. For distributions from a traditional individual retirement arrangement (IRA), simplified employee pension (SEP), or savings incentive match plan for employees (SIMPLE), generally the payer isn't required to compute the taxable amount. See the instructions for your tax return to determine the taxable amount. If you're at least age 73, you must take minimum distributions from your IRA (other than a Roth IRA). If you don't, you're subject to an excise tax on the amount that should've been distributed. See Pub. 590-A and Pub. 590-B for more information on IRAs.

Roth IRAs. For distributions from a Roth IRA, generally the payer isn't required to compute the taxable amount. You must compute any taxable amount on Form 8606. An amount shown in box 2a may be taxable earnings on an excess contribution.

Loans treated as distributions. If you borrow money from a qualified plan, section 403(b) plan, or governmental section 457(b) plan, you may have to treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, code L will be shown in box 7. See Pub. 575.

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

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

Box 1. Shows the total amount distributed this year. The amount may have been a direct rollover, a transfer or conversion to a Roth IRA, a recharacterized IRA contribution; or you may have received it as periodic payments, nonperiodic payments, or a total distribution. Report the amount on Form 1040, 1040-SR, or 1040-NR on the line for "IRA distributions"or "Pensions and annuities" (or the line for "Taxable amount") and on Form 8606, as applicable. However, if this is a lump-sum distribution, see Form 4972. If you haven't reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return. Also report on that line permissible withdrawals from eligible automatic contribution arrangements and corrective distributions of excess deferrals, excess contributions, or excess aggregate contributions except if the distribution is of designated Roth contributions or your after-tax contributions or if you're self-employed.

If a life insurance, annuity, qualified long-term care, or endowment contract was transferred tax free to another trustee or contract issuer, an amount will be shown in this box and code 6 will be shown in box 7. If a charge or payment was made against the cash value of an annuity contract or the cash surrender value of a life insurance contract for the purchase of qualified long-term care insurance, an amount will be shown in this box and code W will be shown in box 7. You need not report these amounts on your tax return. If code C is shown in box 7, the amount shown in box 1 is a receipt of reportable death benefits that is taxable in part.

Box 2a. This part of the distribution is generally taxable. If there is no entry in this box, the payer may not have all the facts needed to figure the taxable amount. In that case, the first box in box 2b should be checked. You may want to get one of the free publications from the IRS to help you figure the taxable amount. See Additional information on the back of Copy 2. For an IRA distribution, see IRAs and Roth IRAs, earlier. For a direct rollover, other than from a qualified plan, section 403(b) plan, or governmental section 457(b) plan to a designated Roth account in the same plan or to a Roth IRA, zero should be shown and you must enter zero (-0-) on the "Taxable amount" line of your tax return. If you roll over a distribution (other than a distribution from a designated Roth account) from a qualified plan, section 403(b) plan, or governmental section 457(b) plan to a designated Roth account in the same plan or to a Roth IRA, you must include on the "Taxable amount" line of your tax return the amount shown in this box plus the amount in box 6, if any.

If this is a total distribution from a qualified plan and you were born before January 2, 1936 (or you're the beneficiary of someone born before January 2, 1936), you may be eligible for the 10-year tax option. See the Form 4972 instructions for more information.

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

STEVE JACKSON

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts etc - Form 1099-R
Instructions for Recipient (continued)

If you’re an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a hasn’t been reduced by the exclusion amount. See the instructions for your tax return for more information.

Box 2b. If the first box is checked, the payer was unable to determine the taxable amount and box 2a should be blank, except for an IRA. It’s your responsibility to determine the taxable amount. If the second box is checked, the distribution was a total distribution that closed out your account.

Box 3. If you received a lump-sum distribution from a qualified plan and were born before January 2, 1936 (or you’re the beneficiary of someone born before January 2, 1936), you may be able to elect to treat this amount as a capital gain on Form 4972 (not on Schedule D (Form 1040)). See the Form 4972 instructions. For a charitable gift annuity, report as a long-term capital gain as explained in the Instructions for Form 8949.

Box 4. Shows federal income tax withheld. Include this amount on your income tax return as tax withheld. Generally, if you receive payments that aren t eligible rollover distributions, you can change your withholding or elect not to have income tax withheld by giving the payer Form W-4P or Form W-4R, as applicable.

Box 5. Generally, this shows the employee’s investment in the contract (after-tax contributions), if any, recovered tax free this year; the portion that’s your basis in a designated Roth account; the part of premiums paid on commercial annuities or insurance contracts recovered tax free; the nontaxable part of a charitable gift annuity; or the investment in a life insurance contract reportable under section 6050Y. This box doesn’t show any IRA contributions. If the amount shown is your basis in a designated Roth account, the year you first made contributions to that account may be entered in box 11.

Box 6. If you received a lump-sum distribution from a qualified plan that includes securities of the employer’s company, the net unrealized appreciation (NUA) (any increase in value of such securities while in the trust) is taxed only when you sell the securities unless you choose to include it in your gross income this year. See Pub. 575 and Form 4972. If you roll over the distribution to a designated Roth account in the same plan or to a Roth IRA, see the instructions for box 2a. For a direct rollover to a designated Roth account in the same plan or to a Roth IRA, the NUA is included in box 2a. If you didn’t receive a lump-sum distribution, the amount shown is the NUA attributable to employee contributions, which isn’t taxed until you sell the securities.

Box 7. The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the Instructions for Form 5329.

1- Early distribution, no known exception (in most cases, under age 59 1/2).
2- Early distribution, exception applies (under age 59 1/2).
3- Disability.
4- Death.
5- Prohibited transaction.
6- Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts).
7- Normal distribution.
8- Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2024.
9- Cost of current life insurance protection.
A- May be eligible for 10-year tax option (see Form 4972).
B- Designated Roth account distribution.
Note: If code B is in box 7 and an amount is reported in box 10, see the Instructions for Form 5329.
C- Reportable death benefits under section 6050Y.
D- Annuity payments from nonqualified annuities that may be subject to tax under section 1411.
E- Distributions under Employee Plans Compliance Resolution System (EPCRS).
F- Charitable gift annuity.

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

STEVE JACKSON

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts etc - Form 1099-R
Instructions for Recipient (continued)

G- Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.
H- Direct rollover of a designated Roth account distribution to a Roth IRA.
J- Early distribution from a Roth IRA, no known exception (in most cases, under age 59 1/2).
K- Distribution of traditional IRA assets not having a readily available FMV.
L- Loans treated as distributions.
M- Qualified plan loan offset.
N- Recharacterized IRA contribution made for 2024 and recharacterized in 2024.
P- Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2023.
Q- Qualified distribution from a Roth IRA.
R- Recharacterized IRA contribution made for 2023 and recharacterized in 2024.
S- Early distribution from a SIMPLE IRA in first 2 years, no known exception (under age 59 1/2).
T- Roth IRA distribution, exception applies.
U- Dividend distribution from ESOP under section 404(k). **Note:** This distribution isn't eligible for rollover.
W- Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.
If the IRA/SEP/SIMPLE box is checked, you've received a traditional IRA, SEP, or SIMPLE distribution.
Box 8. If you received an annuity contract as part of a distribution, the value of the contract is shown. It isn't taxable when you receive it and shouldn't be included in boxes 1 and 2a. When you receive periodic payments from the annuity contract, they're taxable at that time. If the distribution is made to more than one person, the percentage of the annuity contract distributed to you is also shown. You'll need this information if you use the 10-year tax option (Form 4972). If charges were made for qualified long-term care insurance contracts under combined arrangements, the amount of the reduction in the investment (but not below zero) in the annuity or life insurance contract is reported here.
Box 9a. If a total distribution was made to more than one person, the percentage you received is shown.
Box 9b. For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total investment in the contract. It is used to compute the taxable part of the distribution. See Pub. 575.
Box 10. If an amount is reported in this box, see the Instructions for Form 5329 and Pub. 575.
Box 11. The first year you made a contribution to the designated Roth account reported on this form is shown in this box.
Box 12. If checked, the payer is reporting on this Form 1099 to satisfy its Internal Revenue Code chapter 4 account reporting requirement under FATCA. You may also have a filing requirement. See the Instructions for Form 8938.
Box 13. Shows the date of payment for reportable death benefits under section 6050Y.
Boxes 14 - 19. If state or local income tax was withheld from the distribution, boxes 16 and 19 may show the part of the distribution subject to state and/or local tax.
Additional information. You may want to see:
Form W-4P, Form 4972, Form 5329, Form 8606
Pub. 525, Taxable and Nontaxable Income
Pub. 560, Retirement Plans for Small Business
Pub. 571, Tax-Sheltered Annuity Plans
Pub. 575, Pension and Annuity Income
Pub. 590-A, Contributions to IRAs
Pub. 590-B, Distributions from IRAs
Pub. 721, U.S. Civil Service Retirement Benefits
Pub. 939, General Rule for Pensions and Annuities
Pub. 969, HSAs and Other Tax-Favored Health Plans

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

S

THOMSON REUTERS

2024 Tax Information Statement

STEVE JACKSON

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

TAX DEFER SAMPLE

Contents

Mail to:

STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

Questions?
If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: S6GPEFEMPSHRTSR3PTS5AFV2
Important Tax Return Documents Enclosed

2024 Tax Information Statement

Payer's name and address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: TAXDEFXREF
Recipient's Tax ID Number: 357-87-1145
Payer's Federal ID number: 21-1122334
Questions? (214)424-1234

☐ **Corrected** ☐ **2nd TIN notice**

Recipient's Name and Address:
STEVE JACKSON
4000 FORBES DRIVE
PLANO, TX 75093

2024 Form 1099-Q

Form 1099-Q Payments From Qualified Education Programs (Under Sections 529 and 530)

OMB No. 1545-1760

1 Gross distribution $8,132.00
2 Earnings ....
3 Basis ....
4 Trustee-to-trustee transfer ☐
5 Distribution is from:
Qualified tuition program - Private ☐ State ☐
Coverdell ESA ☐ X
6 If this box is checked, the recipient is not the designated beneficiary ☐
If an FMV amount is shown, see Pub 970, Tax Benefits for Education, for how to figure earnings. ....

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.

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 357-87-1145

STEVE JACKSON

Payments From Qualified Education Programs (Under Sections 529 and 530) - Form 1099-Q
Instructions for Recipient

Distributions from Coverdell education savings accounts (CESAs) under section 530 and qualified tuition programs (QTPs) under section 529, including rollovers, may be taxable. Nontaxable distributions from CESAs and QTPs are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 and the Instructions for Forms 1040 and 1040-SR for more information. Also see Form 5329 and its separate instructions.

Recipient's taxpayer identification no. (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the payer or trustee has reported your complete TIN to the IRS.

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

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a QTP or a CESA. This amount is the total of the amounts shown in boxes 2 and 3. See Pub. 970 for more information.

Caution. For CESA distributions (other than earnings on excess contributions) made during the calendar year, the payer/trustee is not required to report amounts in boxes 2 and 3. Instead, the payer/trustee may report the fair market value of the CESA as of December 31 of the calendar year in the blank box below boxes 5 and 6. To figure your earnings and basis, use the Coverdell ESA - Taxable Distributions and Basis worksheet in Pub. 970.

Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program or to an ABLE account, within 60 days, are not included in income.

Under a QTP, the amount in box 2 is included in income if there has been (a) more than one transfer or rollover within any 12-month period with respect to the same beneficiary, or (b) a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a CESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs).

Also, an additional 10% tax may apply to part or all of any amount included in income from the CESA or QTP. See Form 5329 and your tax return instructions for more information.

If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.

Box 3. Shows your basis in the gross distribution reported in box 1.

Box 4. This box is checked if a trustee-to-trustee transfer was made from one QTP to another QTP, from one CESA to another CESA, from a CESA to a QTP, or from a QTP to an ABLE account. However, in certain transfers from a CESA, the box will be blank.

Box 5. Shows whether the gross distribution was from a QTP (private or state) or from a CESA.

Box 6. The designated beneficiary is the individual named in the document creating the trust or custodial account to receive the benefit of the funds in the account. If you are not the designated beneficiary, see Pub. 970 and the Instructions for Forms 1040 and 1040-SR.

Distribution codes. For the calendar year, the payer/trustee may, but is not required to, report (in the box below boxes 5 and 6) one of the following codes to identify the distribution you received: 1 - Distributions (including transfers); 2 - Excess contributions plus earnings taxable in the calendar year; 3 - Excess contributions plus earnings taxable in the prior calendar year; 4 - Disability; 5 - Death; or 6 - Prohibited transaction.

Future developments. For the latest information about developments related to Form 1099-Q and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099Q.

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

.

S

THOMSON REUTERS

2024 Tax Information Statement

STEVE JONES

Account Number: TAXDEFXREF
Tax ID Number: 364-24-2256

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

TAX DEFER SAMPLE

Contents

Mail to:

STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

Questions?

If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Important Tax Return Documents Enclosed

E

2024 Tax Information Statement

Payer's name and address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: TAXDEFXREF
Recipient's Tax ID Number: 364-24-2256
Payer's Federal ID number: 21-1122334
Questions? (214)424-1234

☐ **Corrected** ☐ **2nd TIN notice**

Recipient's Name and Address:
STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

2024 FMV Statement

FAIR MARKET VALUE STATEMENT

Per the Internal Revenue Service Regulations, trustees or issuers of IRA's or SEP's must forward a statement of the year end market value of the account.

The account listed above had a year end market value of $480,142.00.

The fair market value information above will be furnished to the Internal Revenue Service.

If you have attained the age of 73 or older, you are required to take a minimum distribution (RMD) from your IRA account(s) no later than December 31 of each calendar year. If you reached 73 in 2024, you have until April 1, 2025 to take your first RMD. RMDs for all subsequent calendar years must be satisfied by December 31. We are required to report to the IRS that you are subject to RMD. Please contact your financial advisor if you require assistance in calculating the RMD for your IRA accounts held with us.

2024-12-09 10:27:19

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Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

.

THOMSON REUTERS

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 364-24-2256

STEVE JONES

From:

Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

TAX DEFER SAMPLE

Contents

Mail to:

STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

Questions?

If you have any questions regarding this tax information statement, please call CRAZY HORSE at (214)424-1234

Tracking ID: XXXXXXXXXXXXXXXXXXXXXXXXX

Important Tax Return Documents Enclosed

2024 Tax Information Statement

TRUSTEE'S or ISSUER'S name and address:
Name of Fiduciary - Compliance Test Acco
Name of Fiduciary - Continued Line 2
2395 Midway Rd
Carrollton, TX 75006

Account Number: TAX DEF XREF
Participant's SSN: 8641-24-2256
Trustee's or Issuer's federal ID no: 71-1122334
Questions? (214)424-1234

☐ Corrected ☐ 2nd TIN notice

Participant's Name and Address:
STEVE JONES
4000 Forbes Drive
PLANO, TX 75093

2024 Form 5498

IRA Contribution Information
OMB No. 1545-0747

1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $13,000.00
2 Rollover contributions $10,600.00
3 Roth IRA conversion amount ....
4 Recharacterized contributions ....
5 Fair market value of account $430,142.00
6 Life insurance cost included in box 1 ....
7 IRA ☐ SEP ☐ SIMPLE ☐ ROTH IRA ☐
8 SEP contributions ....
9 SIMPLE contributions ....
10 Roth IRA contributions ....
11 X If checked, required minimum distribution for 2025 ☐
12a RMD date
12b RMD amount ....
13a Postponed/late contribution ....
13b Year: 13c Code:
14a Repayments ....
14b Code:
15a FMV of certain specified assets ....
15b Code(s)

If you have attained the age of 73 or older, you are required to take a minimum distribution (RMD) from your IRA account(s) no later than December 31 of each calendar year. If you reached 73 in 2024, you have until April 1, 2025 to take your first RMD. RMDs for all subsequent calendar years must be satisfied by December 31. We are required to report to the IRS that you are subject to RMD. Please contact your financial advisor if you require assistance in calculating the RMD for your IRA accounts held with us.

This information is being furnished to the Internal Revenue Service.

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 364-24-2256

STEVE JONES

IRA Contribution Information - Form 5498
Instructions for Participant

The information on Form 5498 is submitted to the IRS by the trustee or issuer of your individual retirement arrangement (IRA) to report contributions, including any catch-up contributions, rollovers, repayments, required minimum distributions (RMDs), and the fair market value (FMV) of the account. For information about IRAs, including reporting rollovers, repayments, and potential deductibility of contributions, see the instructions for Forms 1040, 1040-SR, and 8606; and Pubs. 560, 590-A, and 590-B.

Participant's taxpayer identification number (TIN). Participant's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the trustee or issuer has reported your complete TIN to the IRS.

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

Box 1. Shows traditional IRA contributions for 2024 you made in 2024 and through April 15, 2025. This box does not include amounts in boxes 2 4, 8 10, 13a, and 14a.

Box 2. Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, or a qualified rollover contribution (including a military death gratuity or SGLI payment) to a Roth IRA you made in 2023. It does not show any amounts you converted from your traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA. They are shown in box 3. It does not show any late rollover contributions. They are shown in box 13a. See the Form 1040 or 1040-SR instructions for information on how to report rollovers. If you have ever made any nondeductible contributions to your traditional IRA or SEP IRA and you did not roll over the total distribution, use Form 8606 to figure the taxable amount. If property was rolled over, see Pub. 590-A. For a qualified rollover to a Roth IRA, also see Pub. 590-A.

Box 3. Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2023. Use Form 8606 to figure the taxable amount.

Box 4. Shows amounts recharacterized from transferring any part of the contribution (plus earnings) from one type of IRA to another. See Pub. 590-A.

Box 5. Shows the FMV of all investments in your account at year end. However, if a decedent s name is shown, the amount reported may be the FMV on the date of death. If the FMV shown is zero for a decedent, the executor or administrator of the estate may request a date-of-death value from the financial institution.

Box 6. Shows for endowment contracts only the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in box 1 to compute your IRA deduction.

Box 7. May show the kind of IRA reported on this Form 5498.

Boxes 8 and 9. Show SEP (box 8) and SIMPLE (box 9) contributions made in 2023, including contributions made in 2023 for 2022, but not including contributions made in 2024 for 2023. If made by your employer, do not deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub. 560.

Box 10. Shows Roth IRA contributions you made in 2023 and through April 15, 2024. Do not deduct on your income tax return.

Box 11. If the box is checked, you must take an RMD for 2024. An RMD may be required even if the box is not checked. If you do not take the RMD for 2024, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590-B for details.

Box 12a. Shows the date by which the RMD amount in box 12b must be distributed to avoid the 50% excise tax on the undistributed amount for 2024.

Box 12b. Shows the amount of the RMD for 2024. If box 11 is checked and there is no amount in this box, the trustee or issuer must provide you the amount or offer to calculate the amount in a separate statement by January 31, 2024.

Box 13a. Shows the amount of a late rollover contribution (more than 60 days after distribution) made in 2024 and certified by the participant, or a postponed contribution made in 2024 for a prior year. This amount is not reported in box 1 or 2.

Box 13b. Shows the year to which the postponed contribution in box 13a was credited. If a late rollover contribution is shown in box 13a, this box will be blank.

Box 13c. Shows the applicable code for a postponed contribution amount shown in box 13a: FD (due to an extension of the contribution due date because of a federally designated disaster), PO (a rollover of a qualified plan loan offset), and SC (the selfcertification procedure for a late rollover contribution).

2024 Tax Information Statement

Account Number: TAXDEFXREF
Tax ID Number: 364-24-2256

STEVE JONES

IRA Contribution Information - Form 5498
Instructions for Participant (continued)

For participants who served in designated combat zones, qualified hazardous duty areas, or direct support areas, the codes are EO13239 for Afghanistan and associated direct support areas, EO12744 for the Arabian Peninsula areas, PL115-97 for the Sinai Peninsula of Egypt, and EO13119 (or PL106-21) for the Yugoslavia operations areas. For additional information, including a list of locations within the designated combat zones, qualified hazardous duty areas, and direct support areas, see Pub. 3. For updates to the list of locations, go to www.irs.gov/Newsroom/Combat-Zones.

Box 14a. Shows the amount of any repayment of a distribution related to a qualified reservist, qualified disaster, qualified birth or adoption, emergency personal expense, domestic abuse victim, or terminally ill individual.

Box 14b. Shows the applicable repayment code for the amount shown in box 14a: QR (qualified reservist), DD (qualified disaster), BA (qualified birth or adoption), EP (emergency personal expense), DA (domestic abuse victim), or TI (terminally ill individual).

Box 15a. Shows the FMV of the investments in the IRA that are specified in the categories identified in box 15b.

Box 15b. The following codes show the type(s) of investments held in your account for which the FMV is required to be reported in box 15a.

A- Stock or other ownership interest in a corporation that is not readily tradable on an established securities market.

B- Short- or long-term debt obligation that is not traded on an established securities market.

C- Ownership interest in a limited liability company or similar entity (unless the interest is traded on an established securities market).

D- Real estate.

E- Ownership interest in a partnership, trust, or similar entity (unless the interest is traded on an established securities market).

F- Option contract or similar product that is not offered for trade on an established option exchange.

G- Other asset that does not have a readily available FMV.

H- More than two types of assets (listed in A through G) are held in this IRA.

BAR CODE FOR FORM 1098
1098DEF

4FDL59900093643042024OOOO-000

CLRTRUST & INVESTMENT MANAGEMENT COMPANY
2395 MIDWAY ROAD
CARROLLTON, TX 75006

ROGER SMITH
111 FORBES
PLANO, TX 75093

S

2024 Tax Information Statement

Account Number: 1098DEF
Tax ID Number: 212-88-4714

ROGER SMITH

From:

CLRTRUST & INVESTMENT MANAGEMENT COMPANY
2395 MIDWAY ROAD
CARROLLTON, TX 75006

Form 1098

Contents

Mail to:

ROGER SMITH
111 FORBES
PLANO, TX 75093

Tracking ID: R5DLLJEMRSHRMMPZTRTEHEV2
Important Tax Return Documents Enclosed

2024 Tax Information Statement

Account Number: 1098DEF
Tax ID Number: 212-88-4714

ROGER SMITH

We are pleased to provide you with this Tax Information Statement to assist you in the preparation of your Income Tax Returns.

Amounts shown on the form(s) which follow should be reported on the appropriate schedules of your Federal Income Tax Return and (if applicable) State Income Tax Return. The name of the Payer is shown at the top of each form. IRS instructions for Recipients are included for each form at the end of this package.

Please forward this Tax Information Statement to your tax advisor. If you have any questions or if we can be of further assistance, please do not hesitate to contact us.

Important Tax Return Documents Enclosed

2024 Tax Information Statement

Recipient's/Lender's name and address:
Form 1098
2395 MIDWAY ROAD
CARROLLTON, TX 75006

Account Number: A088DEF
Recipient's Tax ID number: 35-8888741
Payer's social security number: 212-88-4714

☐ **Corrected**

Payer/Borrower:
ROGER SMITH
111 FORBES
PLANO, TX 75093

2024 Form 1098

Form 1098 Mortgage Interest Statement
OMB No. 1545-1380

1 Mortgage interest received from payer(s)/borrower(s) $7,000.00
2 Outstanding mortgage principal ....
3 Mortgage origination date ....
4 Refund of overpaid interest ....
5 Mortgage Insurance Premiums ....
6 Points paid on purchase of principal residence ....
7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8. ☐

8 Address or description of property securing mortgage (see instructions)

9 Number of properties securing the mortgage ....

10 Other

11 Mortgage acquisition date ....

The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you did not report the refund of interest (box 4); or because you claimed a nondeductible item.

Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

2024 Tax Information Statement

Account Number: 1098DEF
Tax ID Number: 212-88-4714

ROGER SMITH

Instructions for Payer/Borrower

A person (including a financial institution, a governmental unit, and a cooperative housing corporation) who is engaged in a trade or business and, in the course of such trade or business, received from you at least $600 of mortgage interest (including certain points) on any one mortgage in the calendar year must furnish this statement to you.

If you received this statement as the payer of record on a mortgage on which there are other borrowers, furnish each of the other borrowers with information about the proper distribution of amounts reported on this form. Each borrower is entitled to deduct only the amount each borrower paid and points paid by the seller that represent each borrower s share of the amount allowable as a deduction. Each borrower may have to include in income a share of any amount reported in box 4.

If your mortgage payments were subsidized by a government agency, you may not be able to deduct the amount of the subsidy. See the instructions for Schedule A, C, or E (Form 1040) for how to report the mortgage interest. Also, for more information, see Pub. 936 and Pub. 535.

Payer's/Borrower's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete TIN to the IRS.

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

Box 1. Shows the mortgage interest received by the recipient/lender during the year. This amount includes interest on any obligation secured by real property, including a mortgage, home equity loan, or line of credit. This amount does not include points, government subsidy payments, or seller payments on a "buydown" mortgage. Such amounts are deductible by you only in certain circumstances.

Caution: If you prepaid interest in the calendar year that accrued in full by January 15, of the subsequent year, this prepaid interest may be included in box 1. However, you cannot deduct the prepaid amount in the calendar year paid even though it may be included in box 1. If you hold a mortgage credit certificate and can claim the mortgage interest credit, see Form 8396. If the interest was paid on a mortgage, home equity loan, or line of credit secured by a qualified residence, you can only deduct the interest paid on acquisition indebtedness, and you may be subject to a deduction limitation.

Box 2. Shows the outstanding principal on the mortgage as of January 1 of the calendar year. If the mortgage originated in the calendar year, shows the mortgage principal as of the date of origination. If the recipient/lender acquired the loan in the calendar year, shows the mortgage principal as of the date of acquisition.

Box 3. Shows the date of the mortgage origination.

Box 4. Do not deduct this amount. It is a refund (or credit) for overpayment(s) of interest you made in a prior year or years. If you itemized deductions in the year(s) you paid the interest, you may have to include part or all of the box 4 amount on the "Other income" line of your calendar year Schedule 1 (Form 1040). No adjustment to your prior year(s) tax return(s) is necessary. For more information, see Pub. 936 and Itemized Deduction Recoveries in Pub. 525.

Box 5. If an amount is reported in this box, it may qualify to be treated as deductible mortgage interest. See the calendar year Schedule A (Form 1040) instructions and Pub. 936.

Box 6. Not all points are reportable to you. Box 6 shows points you or the seller paid this year for the purchase of your principal residence that are required to be reported to you. Generally, these points are fully deductible in the year paid, but you must subtract seller-paid points from the basis of your residence. Other points not reported in box 6 may also be deductible. See Pub. 936 to figure the amount you can deduct.

Box 7. If the address of the property securing the mortgage is the same as the payer's/borrower's, either the box has been checked, or box 8 has been completed.

Box 8. Shows the address or description of the property securing the mortgage.

Box 9. If more than one property secures the loan, shows the number of properties securing the mortgage. If only one property secures the loan, this box may be blank.

Box 10. The interest recipient may use this box to give you other information, such as real estate taxes or insurance paid from escrow.

Box 11. If the recipient/lender acquired the mortgage in the calendar year, shows the date of acquisition.

Future developments. For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1098.

Free File. 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.

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Instructions for Recipient/Lender

To complete Form 1098, use:
* The current General Instructions for Certain Information Returns, and
* The current Instructions for Form 1098.

To order these instructions and additional forms, go to www.irs.gov/EmployerForms.

Caution: : Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

Filing and furnishing. For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Need help? If you have questions about reporting on Form 1098, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).