☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Date of sale or exchange	OMB No. 1545-0715	**Proceeds From Broker and Barter Exchange Transactions**
	1b CUSIP no.	2008 Form **1099-B**	
	2 Stocks, bonds, etc. $	Reported to IRS: ☐ Gross proceeds ☐ Gross proceeds less commissions and option premiums	
PAYER'S federal identification number / RECIPIENT'S identification number	3 Bartering $	4 Federal income tax withheld $	
RECIPIENT'S name	5 No. of shares exchanged	6 Classes of stock exchanged	**Copy C For Payer** For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.)	7 Description		
City, state, and ZIP code	8 Profit or (loss) realized in 2007 $	9 Unrealized profit or (loss) on open contracts—12/31/2006 $	
CORPORATION'S name	10 Unrealized profit or (loss) on open contracts–12/31/2007 $	11 Aggregate profit or (loss) $	
Account number (see instructions) / 2nd TIN not. ☐	12 Check the box if recipient cannot take a loss on their tax return based on the amount in box 2 . . . . ☐		

Form **1099-B** Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use for 2007 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Form 1099-B. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

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

Due dates. Furnish Copy B of this form to the recipient by (February 2, 2009.)

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronicall. IRS does not provide a fill-in form option.

Foreign recipient. If the recipient of the proceeds is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

Need help? If you have questions about reporting on Form 1099-B, call the information reporting customer

SAMPLE

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