

Attention:

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

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VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP no.	2003 Form 1099-B	
2 Stocks, bonds, etc.		Reported to IRS } <input type="checkbox"/> Gross proceeds		
\$		Reported to IRS } <input type="checkbox"/> Gross proceeds less commissions and option premiums		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld	
		\$	\$	
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6a Profit or (loss) realized in 2003	6b Post-5/5/2003 profit or (loss) realized	
		\$	\$	
City, state, and ZIP code		7 Unrealized profit or (loss) on open contracts—12/31/2002	8 Unrealized profit or (loss) on open contracts—12/31/2003	
		\$	\$	
Account number (optional)	2nd TIN not.	9a Aggregate profit or (loss)	9b Post-5/5/2003 aggregate profit or (loss)	
	<input type="checkbox"/>	\$	\$	
[Hatched Area]				

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-B**

Cat. No. 14411V

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715 2003 Form 1099-B
		1b CUSIP no.	
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description	
		6a Profit or (loss) realized in 2003 \$	6b Post-5/5/2003 profit or (loss) realized \$
		7 Unrealized profit or (loss) on open contracts—12/31/2002 \$	8 Unrealized profit or (loss) on open contracts—12/31/2003 \$
		9a Aggregate profit or (loss) \$	9b Post-5/5/2003 aggregate profit or (loss) \$
Account number (optional)			

**Proceeds From
Broker and
Barter Exchange
Transactions**

Copy B

For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Brokers and barter exchanges must report proceeds from transactions to you and to the Internal Revenue Service. This form is used to report these proceeds.

Box 1a. Shows the trade date of the transaction. For aggregate reporting, no entry will be present.

Box 1b. For broker transactions, may show the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 2. Shows the proceeds from transactions involving stocks, bonds, other debt obligations, commodities, or forward contracts. Losses on forward contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts. The broker must indicate whether gross proceeds or gross proceeds less commissions and option premiums were reported to the IRS. Report this amount on **Schedule D (Form 1040)**, Capital Gains and Losses.

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

Box 4. Shows backup withholding. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number to the payer. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

Box 5. Shows a brief description of the item or service for which the proceeds or bartering income is being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown.

Regulated Futures Contracts:

Box 6a. Shows the profit or (loss) realized on regulated futures or foreign currency contracts closed during 2003.

Box 6b. Shows the portion of the amount shown in Box 6a closed after May 5, 2003. Include this amount on your 2003 **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles, Part I, column (c).

Box 7. Shows any year-end adjustment to the profit or (loss) shown in box 6a due to open contracts on December 31, 2002.

Box 8. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2003. These are considered sold as of that date. This will become an adjustment reported in box 7 in 2004.

Box 9a. Boxes 6a, 7, and 8 are all used to figure the aggregate profit or (loss) on regulated futures or foreign currency contracts for the year. Include this amount on your 2003 Form 6781, Part I, column (b).

Box 9b. Shows the portion of the amount shown in Box 9a after May 5, 2003. Include this amount on your 2003 Form 6781, Part I, column (c).

VOID CORRECTED

**Proceeds From
Broker and
Barter Exchange
Transactions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale	OMB No. 1545-0715	
		1b CUSIP no.	2003	
		Form 1099-B		
		2 Stocks, bonds, etc. \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Bartering \$	4 Federal income tax withheld \$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description		
		6a Profit or (loss) realized in 2003 \$	6b Post-5/5/2003 profit or (loss) realized \$	
		7 Unrealized profit or (loss) on open contracts—12/31/2002 \$	8 Unrealized profit or (loss) on open contracts—12/31/2003 \$	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	9a Aggregate profit or (loss) \$	9b Post-5/5/2003 aggregate profit or (loss) \$	

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use for 2003 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2003 Instructions for Form 1099-B**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), 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, 2004.

File Copy A of this form with the IRS by March 1, 2004. If you file electronically, the due date is March 31, 2004.

