

LPL Financial  
1055 LPL Way  
Fort Mill, SC 29715



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 <p>1055 LPL Way Fort Mill, SC 29715</p> <p>PAYER'S Federal ID No: 95-2834236</p>	<b>Tax Information</b> Account xxxxxxxx	Statement Date: 07/20/2018 Document ID: xxxx xxx xxxx	2017
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**Summary Information**

[ ] FATCA filing requirement (see instructions)		<b>DIVIDENDS AND DISTRIBUTIONS</b>	<b>2017 1099-DIV*</b>	OMB No. 1545-0110	<b>MISCELLANEOUS INCOME</b>	<b>2017 1099-MISC*</b>	OMB No. 1545-0115
1a- Total ordinary dividends (includes line 1b)			0.00		2- Royalties		0.00
1b- Qualified dividends			0.00		3- Other income		0.00
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)			0.00		<b>4- Federal income tax withheld</b>		<b>0.00</b>
2b- Unrecaptured Section 1250 gain			0.00		8- Substitute payments in lieu of dividends or interest		0.00
2c- Section 1202 gain			0.00				
2d- Collectibles (28%) gain			0.00		<b>REGULATED FUTURES CONTRACTS 2017 1099-B*</b>		
3- Nondividend distributions			0.00			OMB No. 1545-0715	
<b>4- Federal income tax withheld</b>			<b>0.00</b>		8- Profit or (loss) realized in 2017 on closed contracts		0.00
5- Investment expenses			0.00		9- Unrealized profit or (loss) on open contracts-12/31/2016		0.00
7- Foreign country or US possession:	6- Foreign tax paid:		0.00		10- Unrealized profit or (loss) on open contracts-12/31/2017		0.00
8- Cash liquidation distributions			0.00		11- Aggregate profit or (loss) on contracts		0.00
9- Noncash liquidation distributions			0.00				
10- Exempt-interest dividends (includes line 11)			0.00		<i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>		
11- Specified private activity bond interest dividends (AMT)			0.00				

**\* 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.**

**SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING**

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Short-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Long	D (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Long-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Undetermined	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	<b>Total Undetermined-term</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Withholding</b>		<b>Amount</b>				
	Federal income tax withheld	0.00				

Changes to dividend tax classifications processed after your original tax form is issued for 2017 may require an amended tax form.

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**Summary Information**

2017

(continued)

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**INTEREST INCOME**

**2017 1099-INT**

OMB No. 1545-0112

**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.**

1- Interest income (not included in line 3)	0.00
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
<b>4- Federal income tax withheld</b>	<b>0.00</b>
5- Investment expenses	0.00
7- Foreign country or US possession: 6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	3.51
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
<i>Tax-exempt obligations (covered lots)</i>	0.00
<i>Tax-exempt private activity obligations (AMT, covered lots)</i>	0.00
14- Tax-exempt and tax credit bond CUSIP number	See detail

*The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).*

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	57.40
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Market discount (noncovered lots)	0.00

**STATE TAX WITHHELD**

*Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.*

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

**ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS**

*Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).*

Original issue discount for 2017	41.71
Acquisition premium (covered lots)	0.00
Acquisition premium (noncovered lots)	20.40
Original issue discount on Treasury obligations	47.06
Acquisition premium, Treasury obligations (covered lots)	0.00
Acquisition premium, Treasury obligations (noncovered lots)	0.00
Tax-exempt OID	0.00
Tax-exempt OID (lots not reported)	43.25
Acquisition premium	0.00
Acquisition premium (lots not reported)	0.00
Tax-exempt OID on private activity bonds	0.00
Tax-exempt OID on private activity bonds (lots not reported)	0.00
Acquisition premium (AMT)	0.00
Acquisition premium (AMT, lots not reported)	0.00
Market discount (all lots)	62.93
Early withdrawal penalty	0.00
Investment expenses	0.00

**RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES**

*The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).*

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	0.00
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	0.00
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

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**Original Issue Discount**

2017 1099-OID\* OMB No. 1545-0117

07/20/2018

Original Issue Discount (OID) income is organized into sections for Non Treasury, Treasury, Tax-exempt OID and Tax-exempt OID on Private Activity Bonds (subject to AMT). Tax lots are grouped under the security description headings which include the CUSIP numbers. Where information is available, tax lots are identified by the original cost and date of purchase and/or a unique tax lot ID number. Subtotals are provided for each bond and for each section. These amounts may not be the correct figures to report on your tax return(s). See the instructions.

If tax-exempt OID was reported to you in prior years, the amounts were included in the tax-exempt interest totals. Although this income is now presented on these pages along with taxable OID, current regulations do not require that all tax-exempt OID be reported to the Internal Revenue Service (IRS). For your convenience, however, any amounts not reported to the IRS are shown in the column titled "Tax-exempt OID Not Reported to IRS."

Columns are also included for market discount and acquisition premium. Market discount is displayed, however, only if you have elected to recognize it currently rather than at the time of sale or maturity. Wherever the letter "N" appears next to an amount of market discount or acquisition premium it has not been reported to the IRS due either to the tax lot's noncovered status or its date of purchase.

All OID income and related acquisition premium or market discount are totaled by the above referenced sections in the Original Issue Discount and Adjustments. For securities presented in this section, detail of all interest transactions and bond premium amortization are found in the Detail for Interest Income

Income and adjustment totals at the end of the tax-exempt sections are categorized by your state of residence, US possessions and other states.

**NON TREASURY ORIGINAL ISSUE DISCOUNT**

**7- Description:**

Tax lot identifier or Cost and date acquired	Quantity	Begin date	1- Original issue discount for 2017	3- Early withdrawal penalty	5- Market discount	6- Acquisition premium	9- Investment expenses	Notes
BRCLY MTN STP 080520/ CUSIP: 06738JHH0	0.00	12/31/17	12.21	0.00	12.99	0.00	0.00	
<b>Tax lot totals:</b>			<b>12.21</b>	<b>0.00</b>	<b>12.99</b>	<b>0.00</b>	<b>0.00</b>	<b>N</b>
BRCLY MTN STP 102823/ CUSIP: 06738JHM9	0.00	12/31/17	29.50	0.00	0.00	20.40	0.00	
<b>Tax lot totals:</b>			<b>29.50</b>	<b>0.00</b>	<b>0.00</b>	<b>20.40</b>	<b>0.00</b>	<b>N</b>
<b>Non Treasury Totals</b>								
			<b>Original issue discount</b>			<b>41.71</b>		
			<b>Market discount noncovered</b>			<b>12.99</b>		
			<b>Acquisition premium noncovered</b>			<b>20.40</b>		

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## Original Issue Discount

2017 1099-OID\* OMB No. 1545-0117

(continued)

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## TREASURY ORIGINAL ISSUE DISCOUNT

## 7- Description:

Tax lot identifier or Cost and date acquired	Quantity	Begin date	8- Original issue discount on US Treasury obligations	3- Early withdrawal penalty	5- Market discount	6- Acquisition premium	9- Investment expenses	Notes
UST TIPS 2.0 011526/ CUSIP: 912810FS2	0.00	12/31/17	47.06	0.00	49.94	0.00	0.00	
<b>Tax lot totals:</b>			<b>47.06</b>	<b>0.00</b>	<b>49.94</b>	<b>0.00</b>	<b>0.00</b>	
<b>Treasury Totals</b>								
			<b>OID on US Treasury obligations</b>			<b>47.06</b>		
			<b>Market discount noncovered</b>			<b>49.94</b>		

## TAX-EXEMPT ORIGINAL ISSUE DISCOUNT

## 7- Description:

Tax lot identifier or Cost and date acquired	Quantity	Begin date	11- Tax-exempt OID	Tax-exempt OID not reported to IRS	5- Market discount	6- Acquisition premium	Notes
ABINGTON PA 4.0 040130/ CUSIP: 003554B84 State: PA	0.00	12/31/17	0.00	43.25	0.00	0.00	
<b>Tax lot totals:</b>			<b>0.00</b>	<b>43.25</b>	<b>0.00</b>	<b>0.00</b>	
<b>Other states</b>				<b>Reported to IRS</b>	<b>Not reported to IRS</b>		
				<b>Original issue discount</b>	<b>0.00</b>	<b>43.25</b>	

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## Detail for Interest Income

2017

07/20/2018

This section of your tax information statement contains the payment level detail of taxable interest and associated bond premium. Market discount will be shown here only if you have elected to recognize it currently rather than at the time of sale or maturity. Bond premium and market discount for covered tax lots are totaled on Form 1099-INT and reported to the IRS. For noncovered tax lots, they are totaled and presented beneath the 1099-INT for informational purposes and are not reported to the IRS.

To provide a complete picture of activity for each investment, we also include here nonreportable transactions such as accrued interest paid on purchases and payment or receipt of nonqualified interest. Other amounts, such as federal, state and foreign tax withheld and investment expenses are shown as negative amounts but do not net against the reportable income totals.

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
BRCLY MTN STP 080520	06738JHH0	12/31/17	17.08	Nonqualified interest	
		12/31/17	13.93	Nonqualified interest	
		12/31/17	-3.51	Bd prem covered	
			31.01	Total Nonqualified interest	
			-3.51	Total Bd premium- covered lots	
BRCLY MTN STP 102823	06738JHM9	12/31/17	26.39	Nonqualified interest	
					<b>57.40</b>
			<b>-3.51</b>	<b>Total Bd premium- covered lots</b>	

**Common Instructions for Recipient**

**Recipient's identification number.** 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 issuer has reported your complete identification number to the IRS.

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

**Backup Withholding.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Nominees.** If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2017 General Instructions for Certain Information Returns.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Keep tax documents for your records.****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 generally must 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.

**Line 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in line 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 2017 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.

**Line 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.

**Line 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 line 1. See the instructions above for a taxable covered security acquired at a premium.

**Line 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number (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.

**Line 5.** Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included on line 1.

**Line 6.** Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

**Line 7.** Shows the country or U.S. possession to which the foreign tax was paid.

**Line 8.** Shows tax-exempt interest paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 or Form 1040A. This amount may be subject to backup withholding. See line 4. See the instructions above for a tax-exempt covered security acquired at a premium.

**Line 9.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included on line 8. See the Instructions for Form 6251. See the instructions above for a tax-exempt covered security acquired at a premium.

**Instructions for Recipient**

**Line 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 or 1040A. Market discount on a tax-exempt security is includible in taxable income as interest income.

**Line 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 on this line, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 with respect to the security. If an amount is not reported on this line 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 on line 1. If the amount in line 11 is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

**Line 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 on this line, see the Instructions for Form 1040 (Schedule B) to determine the net amount of interest includible in income on Form 1040 with respect to the U.S. Treasury obligation. If an amount is not reported on this line 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 on line 3. If the amount on line 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

**Line 13.** For a tax-exempt covered security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is reported on this line, see Pub. 550 to determine the net amount of tax-exempt interest reportable on line 8b of Form 1040 or Form 1040A. If an amount is not reported on this line for a tax-exempt covered security acquired at a premium, the payer has reported a net amount of interest on line 8 or 9, whichever is applicable. If the amount on line 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).

**Line 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).

**Line 15–17.** State tax withheld reporting lines.

**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, generally you must 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 must 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.

**Column 1.** Shows the OID on a taxable obligation for the part of the year you owned it. Report the amount on column 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.

**Column 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.

**Column 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 or 1040A. Market discount on a tax-exempt security is includible in taxable income as interest income.

**Column 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 column, see the instructions for Form 1040 (Schedule B). If an amount is not reported in this column 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 column 1 or column 8, you must report the net amount of OID on Form 1040 (Schedule B) and you must not make an adjustment to this amount for acquisition premium on Form 1040 (Schedule B). If there is an amount in both columns 6 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 column 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.

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

**Column 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 column 1. See the instructions above for a covered security acquired with acquisition premium. If the number in this column is negative, it represents a deflation adjustment. See Pub. 550 for further information on accounting for this adjustment.

**Column 9.** Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included in column 2.

**Column 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 in column 11 on line 8b on Form 1040. See the instructions above for a covered security acquired with acquisition premium.

**Column 12-14.** State income tax withheld reporting.