

(1a) Description of property			(1b)	(1c)	(1d)	(1e)	(1g)	(3)	(4)	(5)	(14)	(15)	(16)	
Transaction	Share Price**	Quantity Sold**	Date acquired	Date sold or disposed	Net proceeds	Cost or other basis	Wash sale loss disallowed	Proceeds from QOF	Federal income tax withheld	Non-covered security	State name	State identification no.	State tax withheld	Gain/ (Loss)**
Fund: Bond A			Fund-Acct. no.: 21-2356			PAYER'S TIN: 04-2528977			CUSIP no.: 410223101			Cost Basis Method**: ACST		
Shares Redeemed	15.50	20.000		2/13/23	400.00	0.00	0.00		0.00				0.00	(20.00)
FUND TOTAL:														

Instructions for Recipient of Form 1099-B

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.

Fund-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. This box is not included because it is not applicable.

Applicable checkbox on Form 8949. This box is not included because it is not applicable.

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 the securities are noncovered (as indicated in box 5) 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.

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 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 non-compensatory 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 shows YES, 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. This box is not included because it is not applicable.

Box 1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. For noncovered securities, box 1g may be blank.

Boxes 2 and 6-13. These boxes are not included because they are not applicable.

Box 3. If marked YES, proceeds are from a transaction 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 marked YES, the securities sold were noncovered securities and boxes 1b, 1e, and 1g, 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 entered into before 2014.

Boxes 14-16. Shows 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.

Note – The proceeds for the sale of each fund within the same fund complex are separately stated within the appropriate section. All sales are reported net of any Contingent Deferred Sales Charges (CDSC), if applicable.

Holding Period: There may be up to five different sections displayed on your Form 1099-B, only sections applicable to your transactions will be displayed. Transactions may be split into multiple sections if applicable. Each fund and its proceeds must be separately stated on your tax return on Form 8949 within the section that corresponds to the section on this form. The five sections that may be displayed are: 1) SHORT-TERM transactions for which basis is REPORTED to the IRS, 2) SHORT-TERM transactions for which basis is NOT REPORTED to the IRS, 3) LONG-TERM transactions for which basis is REPORTED to the IRS, 4) LONG-TERM transactions for which basis is NOT REPORTED to the IRS, and 5) Transactions for which basis is NOT REPORTED to the IRS and for which short or long-term determination is unknown. You may be required to file multiple 8949 forms depending on your transaction. Please refer to IRS Publication 550 and instructions to Schedule D (Form 1040) and Form 8949 for additional information. Redemptions that are comprised of short-term holdings (held for one year or less) and long-term holdings (held more than one year) have each component identified as separate line items under the appropriate section.

Cost Basis Information

As part of the Energy Improvement and Extension Act of 2008, cost basis information is required to be reported to the Internal Revenue Service (IRS) and you on Form 1099-B for covered shares redeemed. This cost basis information will be reported utilizing your elected method or the fund default. For redemption of noncovered shares, average cost basis information may be provided to you on Form 1099-B when available and if your account is eligible, but will not be reported to the IRS.

If you own covered and noncovered shares of the same fund in the same account, the cost basis information for covered shares will be maintained separately from noncovered shares.

Covered shares. Includes mutual fund and stock DRP shares acquired after January 1, 2012, and all other stock acquired after January 1, 2011. Upon redemption of covered shares, cost basis information will be reported to you and the IRS. You will receive the cost basis information on Form 1099-B and are required to use this information when completing your tax return.

Noncovered shares. See the definition of a noncovered security in box 5 above. Additionally, noncovered shares transferred to a new account will remain noncovered, and any covered shares transferred to a new account without cost basis information provided will also be considered noncovered until the basis information is received. We will only report to the IRS redemption proceeds and certain transaction information, not cost basis. If average cost information has been reported on your eligible account(s) in the past, either directly on Form 1099-B or on an Average Cost Basis Statement, this service will continue to the extent average cost information is available. You are not required to use the average cost basis information for noncovered shares, and it will not be reported to the IRS. Average cost information for noncovered shares is only one of the IRS-approved methods for calculating gains or losses on sales of fund shares. If you elect to use the average cost basis method, you may do so by indicating the use of this method on your tax return in the first taxable year the election applies. If you currently use another cost basis method, you may switch to average cost by indicating the change on your tax return. However, if you redeemed shares prior to the tax year and used a method other than average cost to determine your cost basis, you may not be able to use the average cost basis provided on this form. Only mutual funds and stock with DRP plans are eligible to use average cost. You are ultimately responsible for its accuracy on your tax return.

Cost Basis Method. Shows the method used to calculate the cost basis on covered and noncovered shares.

FIFO – First in, First Out	LIFO – Last In, First Out
LGUT – Loss/Gain Utilization	ACST – Average Cost
HIFO – High Cost, First Out	LOFO – Low Cost, First Out
SLID – Specific Lot Identification	SAAC – Single Account Average Cost

Gain/(Loss). Shows the gain or loss resulting from your redemption of shares. This amount is determined by the difference between the redemption proceeds and the cost basis of the shares sold, including adjustments required. This information is not being reported to the IRS.

Wash Sale. An amount is noted in box 1g due to a wash sale transaction. This occurs when shares are redeemed at a loss and all or a portion of the shares are repurchased (including reinvested dividends) within a 61-day period, beginning 30 days before the sale and ending 30 days after the sale. All or a portion of any loss resulting from that sale is disallowed and must be added into the basis of the repurchased shares.

Note - Due to covered and noncovered shares of the same fund held in the same account being treated as if held in separate accounts for tax reporting purposes, this form will not show a wash sale for any covered share purchase that may have otherwise resulted in a wash sale on a redemption of noncovered shares. You will be required to compute and track such adjustments on your tax return. Please refer to the instructions for Schedule D (Form 1040).

Contingent Deferred Sales Charge (CDSC). If you redeemed shares and were charged a CDSC, the gain or loss on your redemption has been adjusted to reflect the cost basis effect of the CDSC and the new adjusted gain or loss is shown on this form.

Commissions. Up front commissions paid are included in your overall cost basis.

(†) Sales Load Basis Deferral. A redemption noted with a "†" has been adjusted for a sales load basis deferral. This applies when shares are purchased and a front-end sales load is paid, then redeemed within 90 days of their purchase and later repurchased into the same account using a reinvestment right where no load is charged. The amount of the sales load must be subtracted from the cost basis of the disposed shares and added to the basis of the purchased shares. The cost basis noted on this form is your cost basis after the sales load basis deferral adjustment has been made. Please see IRS Publication 550 for more information.

Return of Capital. If your account has received return of capital distributions reported to you in Box 3 (nondividend distributions) on Form 1099-DIV, and the cost basis information is provided, the corresponding cost basis adjustments have already been made to your account.

Other Adjustments. You may be responsible for additional adjustments to the cost basis when completing your tax return. We only compute IRS mandated adjustments on covered shares. We will not compute any adjustments across accounts. Additionally, you may be required to adjust your basis and/or holding period if you redeemed shares that you held for six months or less at a loss, and received a tax-exempt dividend or a capital gain dividend on those shares. Please consult your tax advisor or IRS Publication 550 to determine if any additional adjustments are required. It is ultimately your responsibility for filing a complete and accurate tax return.

