

ABOUT YOUR AMENDED TAX PACKAGE

Enclosed is your amended tax package containing Forms 1099 and Realized Gain/Loss information.

You are receiving this amended package because there have been changes in the previously provided information which **may or may not** necessitate amending your tax return, if you have already filed. You should consult with your tax advisor about whether or not you need to file an amended return.

The following events generally cause an amended tax package to be created. These corrections will be indicated with CORR in the details section of your amended forms:

- Income reallocations — These occur when the original tax characterization of a distribution is reclassified by the company to a different type of distribution. A frequent example of this is changing a nonqualified dividend to a qualified dividend.
- Late announcements — Many companies have fiscal years that end after December 31 and, as they analyze their earnings and profits, they may have to recharacterize dividends as return of capital. Likewise, many mutual funds and real estate investment trusts have assets in their portfolios (such as foreign securities and real estate investments) for which all the year-end income information is not available until late February and into March.
- Corrections to trades or other proceeds, including cost basis details, that are reported in the Form 1099-B section(s).

These corrections will **not** be indicated with CORR in the details section of your amended forms:

- Tax identification number — Any changes made due to a Social Security number or tax identification number (TIN) correction because the information was inconsistent with the previously provided TIN on either IRS Form W-9 or signature page.
- Delayed reporting — At the time your original tax package was created, we may have included a message that final information was not yet available. If the final information that we received from the company was not different from the original information, no changes should be reflected other than the removal of the message and any other reference to the information not being final.
- Cancelled transactions — Any changes due to the cancellation of a transaction because there is no longer any applicable reporting.

Please understand that we make every effort to minimize amendments to your tax package. However, we are required by federal tax law and regulations to report box level changes over \$100 for up to three years after the due date of the return. As discussed above, in many cases you may determine, after consultation with a tax advisor, that an amended tax package will have no material impact on a previously filed tax return.

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