

Tax Documents

Form	Why is it generated?	When is it sent out?	Is the form required for filing my taxes?
1099-D (Also known as 1099-Div)	Generated on non-retirement accounts that have declared dividends and/or capital gains reinvested or paid in cash.	Mailed no later than February 15 of each year.*	Income reported on a 1099-DIV should be included with your income tax reporting.
1099-B	Generated on non-retirement accounts that have had shares redeemed or exchanged during the tax reporting period. Cost Basis information is now reported on this tax form. Purchases made on or after 01/01/12 are now reported to the IRS.	Mailed no later than February 15 of each year.	Any gains or losses experienced by the selling or exchanging of shares should be included with your income tax reporting. This statement will provide the cost basis for the shares redeemed or exchanged from your account.
1099-R	Generated on retirement accounts that have had distributions during the tax reporting period. Note: Coverdell ESA distributions are not reported on this tax form.	Mailed no later than January 31 of each year.	Distributions from retirement accounts may be subject to income taxes or penalties and should be included with your income tax reporting.
5498	Generated on retirement accounts when contributions, including rollovers, are made during the year. Also generated based on fair market value at year-end on Traditional IRAs, Roth IRAs, SEP IRAs and SIMPLE IRAs if no contributions or rollovers are made during that year. It also shows amounts converted to a Roth IRA and amounts recharacterized from one type of IRA to another. Note: Coverdell ESA distributions are not reported on this tax form.	Mailed no later than May 31 of each year.	Contributions to your retirement accounts may be deductible, non-deductible, or may offset distributions thus reducing penalties or income taxes. Contributions or rollovers should be included with your income tax reporting.
1099-Q	Generated for Coverdell Education Savings Accounts (ESA) that had distributions during the tax reporting period.	Mailed no later than January 31 of each year.	Distributions from Coverdell ESAs may be subject to income taxes or penalties and should be included with your income tax reporting.
5498-ESA	Generated for Coverdell Education Savings Accounts (ESA) when contributions or rollovers have been received during the tax reporting period.	Mailed no later than April 30 of each year.	Contributions to your Coverdell ESA are not deductible or may offset distributions thus reducing penalties or income taxes. Contributions or rollovers should be included with your income tax reporting.
1042-S	Generated on accounts owned by non-resident aliens when taxes are withheld from dividends and capital gains reinvested or paid in cash.	Mailed no later than March 15 of each year.	Money withheld due to non-resident alien status may be used to reduce income taxes in the shareholder's country of citizenship and should be included with income tax reporting.

*If you receive a 1099-B tax form along with your 1099-DIV in a consolidated statement, then both tax forms will be mailed by February 15 of each year.

The information provided is intended to be a general guideline. Shareholders should consult a tax professional regarding their specific tax filing requirements. Shareholders can also view tax forms at www.shareholder.primerica.com