

- Any bond premium that has been amortized as of the transfer date.
- Any acquisition premium that has been amortized as of the transfer date.
- Whether the transferring broker has computed any of the information by taking into account one or more elections under Regulations section 1.6045-1(n).
- The last date on or before the transfer date that the broker made an adjustment for a particular item relating to a debt instrument transferred on or after January 1, 2016.

For all option transfers, include the following.

- The date of grant or acquisition of the option, the amount of the premium paid or received, and any other information required to fully describe the option.
- For the transfer of a Section 1256 option on or after January 1, 2016, also provide the original basis of the option and the FMV of the option as of the end of the prior calendar year.

The adjusted basis, original acquisition date, holding period adjustment, and the additional information for a debt instrument or option described above are not required if the transfer statement identifies the security as a noncovered security.

If the names of the customer(s) for the transferring and receiving accounts are not the same, the transfer statement must also include the name of the customer(s) for the account to which the security is transferred. However, if the transfer is to or from an account for which a broker, custodian, or other person subject to the transfer reporting rules is the customer, the transfer statement must treat the beneficial owner or, if applicable, an agent substituted by an undisclosed beneficial owner, as the customer for both accounts, and the broker receiving the transfer statement should treat the security as held for the beneficial owner or the beneficial owner's agent regardless of the customer listed for the broker's account.

The person furnishing and the broker receiving the transfer statement can agree to combine the information in any format or to use a code in place of one or more required items. The transferor should determine the adjusted basis and other information to be reported as explained in these instructions. If the basis of the transferred security is determined using an average basis method, any securities acquired more than 5 years prior to the transfer may be reported on a single statement on which the original acquisition date is reported as "various," but only if the other information reported applies to all the securities.

Effect on Form 1099-B and other transfer statements.

In preparing Form 1099-B or a transfer statement for securities you transfer to someone else, you must take into account all the information (other than securities classifications) reported on a transfer statement you receive, unless the statement is incomplete or you know it is incorrect. If you do not receive a required transfer statement by the due date, you must request one from the transferor. If a complete transfer statement is not furnished, either after you requested one or because no transfer statement was required, you may treat the security as noncovered. However, you must file a corrected Form 1099-B within 30 days of receiving a transfer statement indicating that the security is a covered

security. But you do not have to file a corrected Form 1099-B if you receive the statement more than 3 years after you filed the original Form 1099-B. You must also furnish a corrected transfer statement within 15 days of receiving a transfer statement indicating that a security is a covered security if you transferred the security transferred to you. But you do not have to furnish a corrected transfer statement if you receive the transfer statement more than 18 months after you furnished your transfer statement.

More information. For more information about transfer statements, including definitions, exceptions, rules for gift transfers, transfers from a decedent's estate, and transfers of borrowed securities, see Regulations section 1.6045A-1.

Issuer Returns for Actions Affecting Basis

An issuer of a [specified security](#) (defined later) that takes an organizational action that affects the basis of the security must file an issuer return on Form 8937. This applies to organizational actions after 2010 (after 2011 if the stock is in a regulated investment company, and after 2013 for debt instruments, options, and securities futures contracts). The return is due on or before the 45th day following the organizational action or, if earlier, January 15 of the next calendar year.

An issuer is not required to file this return if, by the due date, the issuer posts the return with the required information in a readily accessible format in an area of its primary public website dedicated to this purpose and, for 10 years, keeps the return accessible to the public on its primary public website or the primary public website of any successor organization. An issuer may electronically sign a return that is publicly reported on the issuer's public website. The electronic signature must identify the individual who is signing the return.

Effect on Form 1099-B and transfer statements. In preparing Form 1099-B or a transfer statement, you must take into account all the information reported by the issuer of the security on a statement that the issuer furnishes to you or is deemed to furnish to you, unless the issuer statement is incomplete or you know it is incorrect. Take into account only those organizational actions taken by the issuer of the security during the period you held custody of the security (beginning with the date on which you received a transferred security). If you receive or are deemed to receive an issuer statement after filing Form 1099-B, you must file a corrected Form 1099-B within 30 days of receiving the issuer statement. But you do not have to file a corrected Form 1099-B if you receive the issuer statement more than 3 years after you filed the original Form 1099-B. If you receive or are deemed to receive an issuer statement after furnishing a transfer statement for a covered security, you must furnish a corrected transfer statement within 15 days of receiving the issuer statement. But you do not have to furnish a corrected transfer statement if you receive the issuer statement more than 18 months after you furnished the original transfer statement.