

## LPL Financial 2021 Mailing Schedule for 2020 Tax Information

Mail Date	IRS Tax Form	Recipient Accounts	Purpose
<p>January 22 &amp; 29</p> <ul style="list-style-type: none"> <li>Accounts not subject to income reclassification</li> </ul> <p>February 5, 12, 19 &amp; 26</p> <ul style="list-style-type: none"> <li>Accounts subject to income reclassification</li> </ul> <p>February 19</p> <ul style="list-style-type: none"> <li>Preliminary 1099 Consolidated Tax Statement – Includes accounts that will not receive a final 1099 Consolidated Tax Statement between February 26 and March 12</li> </ul> <p>March 5 &amp; 12</p> <ul style="list-style-type: none"> <li>(Accounts subject to reclassification, OID/ REMICs, &amp; WHFITs,) (Revised 1099s Issued April through October 2021)</li> </ul>	<p>1099 Consolidated</p> <ul style="list-style-type: none"> <li>1099-DIV</li> <li>1099-INT</li> <li>1099-B</li> <li>1099-MISC</li> <li>1099-OID</li> </ul>	<p>Non-Retirement</p>	<p>Reports payments your client received as taxable dividend income, capital gain distributions from mutual funds, gross income attributable to WHFITs, federally tax-exempt interest, original issue discount (OID) on debt obligations, royalty payments, sale of securities (and their cost basis and holding period), and merger considerations.</p> <p>Notes on reclassification: If your client held a RIC, REIT, UIT, foreign security, or municipal bond funds, these may be subject to income reclassification and will be issued later in February or March and could result in 1099 revisions.</p>
<p>January 29</p> <ul style="list-style-type: none"> <li>(Revised 1099-Rs Issued February through July 2021)</li> </ul>	<p>1099-R</p>	<p>IRA / QRP</p>	<p>Reports distributions your client received from Individual Retirement Arrangements (IRAs) and Qualified Retirement Plans (QRPs). Includes direct rollovers from a QRP to an IRA and trustee-to-trustee transfers of recharacterized contributions.</p>
<p>January 29</p>	<p>1099-Q</p>	<p>Coverdell ESA</p>	<p>Reports distributions your client received from qualified education programs under sections 529 and 530.</p>

January 29 ▪ (Beneficiaries Only)	5498	IRA	The Fair Market Value (FMV) of your client's account was reported to them on their December 2019 monthly statement. Form 5498 is provided to beneficiaries who may not be the recipient of the year-end statement.
March 15	1042-S	Non-Resident Alien/Foreign Accounts	Reports dividend and interest income distributed, and associated withholding to non-resident alien (NRA) or foreign accounts.
March 30	2439	Non-Retirement	Reports your client's portion of undistributed long-term capital gains retained by mutual funds, which your client can claim as a credit on their tax return.
April 15	990-T	IRA	Reports unrelated business taxable income (UBTI) earned in an IRA on an alternative investment such as a limited partnership.
April 30	5498-ESA	Coverdell ESA	Reports contributions made to a Coverdell education savings account (ESA) to pay qualified education expenses.
May 31	5498-IRA	IRA	Reports contributions made to a traditional or Roth IRA for the 2020 tax year from January 1, 2020, through July 15, 2021. Includes receipt of direct rollovers and recharacterized contributions. SEP and SIMPLE employer contributions are reported in the calendar year made, not applied. As required by the IRS, accounts with hard-to-value investments will receive a 5498 tax form even if they did not receive a contribution. Hard-to-value assets are identified in box 15a of the 5498 tax form.  FOR INFORMATIONAL PURPOSES ONLY.  These documents are not required to file with your client's tax return.

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<b>Not Bank/Credit Union Deposits or Obligations</b>	<b>May Lose Value</b>