

TAX STATEMENT MAILING SCHEDULE

Weekly 1099 Consolidated Tax Statement Mailing

1099 Consolidated Tax Statements are mailed weekly in order to meet all IRS deadlines, reduce errors, and reduce the need to mail corrected versions. Keep this chart handy to see when your final forms for tax year 2023 will be ready.

Form Name	Mailing Dates	What's Reported
Consolidated 1099 Tax Statement	<p>January 19 & 26</p> <p>Accounts with the simplest tax information and not subject to income reclassification</p> <p>February 2, 9, 16 & 23</p> <p>Accounts holding more complex securities, for which issuers provided final tax information after January 28</p> <p>March 1, 8 & 15</p> <p>Accounts where security issuers did not furnish tax information to LPL Financial in time for the anticipated February mailing deadline</p>	All reportable income and transactions for the year. Depending on your account activity, your 1099 may include: Form 1099-B, Form 1099-DIV, Form 1099-INT, Form 1099-MISC, and Form 1099-OID
Form 1099-R/Q	January 19	Distributions from qualified retirement plans (for example, individual 401[k], profit-sharing, and money-purchase plans), or any IRAs or IRA recharacterizations
Preliminary 1099 Consolidated Tax Statement	February 16	An advanced <u>draft</u> copy of your 1099-Consolidated tax forms. Includes accounts that won't receive a final 1099 Consolidated Tax Statement until all income data is finalized
Form 5498 IRA	February 23 & May 24	Contributions (including rollover contributions) to any IRA
IRS Tax Filing or Extension Request Deadline	April 15	The filing deadline to submit 2023 tax returns or an extension to file and pay tax owed for most taxpayers
Schedule K-1/Form 1065 Partner's Share of Income, Deductions, Credits, etc.	LPL Financial does not provide this form	Distributions from partnership securities. your partnership administrator should mail your K-1 by April 15. Please note: While the K-1 form itself accounts for distributions or other items being passed through to the partners, proceeds from the sale of partnership units are reported on the 1099-B section of your consolidated 1099

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This information is not intended to be a substitute for specific individualized tax advice. We suggest that you discuss your specific tax issues with a qualified tax advisor.

 LPL Financial

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2024 Tax Statement Correction Mailing Schedule (For 2023 tax Year)

Week Of	Correction Run Cycle
3/1/2024	1st correction cycle
3/9/2024	2nd correction cycle
3/15/2024	3rd correction cycle
3/22/2024	4th correction cycle
3/29/2024	5th correction cycle
4/5/2024	6th correction cycle
7/12/2024	7th correction cycle
10/4/2024	8th correction cycle

Corrected Forms

Even with our weekly mailing schedule, further delayed reporting and reclassification can sometimes occur, resulting in clients receiving corrected 1099 forms. Some examples include:

- Mutual funds revise their financials to include the amount of gross-ups for foreign withholding, tax-exempt payments subject to alternative minimum tax, and the portion of the distributions derived from U.S. Treasury obligations
- After year-end auditing, real estate investment trusts determine depreciation and other deductions reduce earnings so that distributions are changed from income to return of capital
- Any corrections to cost basis

Because brokers are required by the IRS to amend any 1099 tax form that has an adjustment greater than \$100, you may receive an amended 1099 tax form after March 15. An income reclassification announcement could prompt an amended 1099 at any point during the year. However, income reclassification events typically occur less frequently after March.

If you need to file an amended tax return, it's recommended you discuss the situation with your tax advisor prior to refiling so they can determine the best course of action based on your individual circumstances.

If you need to request a corrected tax form, please contact your financial professional.