

## 2018 Important Tax Information

### Form 1099 changes in 2018

The IRS has made changes to Form 1099-DIV. The Form 1099-DIV box 5 now represents Section 199A dividends which are eligible for the 20% qualified business income deduction under Section 199A (See the Instructions for Form 1040). Investment Expenses and Foreign Tax Paid amounts were shifted to boxes 6 and 7 respectively on the Form 1099-DIV as a result of the new Section 199A dividends. Please visit the IRS Website at [www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs) to review Instructions and Form changes.

Form	Description	Expected Delivery Date
1099 Composite excluding REMIC OID	This form may include IRS Forms 1099-DIV, 1099-INT, 1099-OID, 1099-B, 1099-MISC (excludes REMIC Original Issue Discount information from Real Estate Mortgage Conduits/WHMT and WHFIT mortgage backed securities).	February 15, 2019
1099-R	This form reports distributions from IRA, SEP-IRA, SIMPLE IRA and Roth IRA accounts.	January 31, 2019
5498	This form reports your IRA, SEP-IRA, and SIMPLE IRA contributions made by April 15, 2019.	May 31, 2019
1099-Q	This form reports distributions from a Coverdell Education Savings Account.	January 31, 2019
1099-SA	This form reports distributions from a Health Savings Account.	January 31, 2019
5498-SA	This form reports your Health Savings Account contributions made by April 15, 2019.	May 31, 2019
5498-ESA	This form reports your Coverdell Education Savings Account contributions made by April 15, 2019.	April 30, 2019
2019 Required Minimum Distribution (RMD) Letter	This letter informs customers 70 ½ or older of their 2019 RMD amount.	January 31, 2019
1099 Composite Corrections and Originals (if you received a Holdback Letter)	Corrected Forms include corrected reporting of Forms 1099-DIV, 1099-INT, 1099-OID, 1099B, 1099-MISC . Original Forms include REMIC Original Issue Discount information from Real Estate Mortgage Conduits/WHMT and WHFIT mortgage backed securities.	March 15, 2019
1042-S	This form reports certain income and foreign account withholding from U.S. sources to nonresident aliens.	March 15, 2019

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