

LPL's 2015 Mailing Schedule for 2014 Tax Information

Mail Date	IRS Tax Form	Recipient Accounts	Purpose
February 2 (Accounts Not Subject To Reclassification) February 17 March 16 (Accounts Subject to Reclassification) (Revised 1099'S Issued April through October 2015)	1099 Consolidated <ul style="list-style-type: none"> ▪ 1099-DIV ▪ 1099-INT ▪ 1099-B ▪ 1099-MISC ▪ 1099-OID 	Non-Retirement	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. Accounts subject to 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/or result in 1099 revisions.
February 2 (Revised 1099-R's Issued February Through July 2015)	1099-R	IRA / QRP	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.
February 2	1099-Q	Coverdell ESA	Reports distributions your client received from qualified education programs under sections 529 and 530.
February 2 (Beneficiaries Only)	5498	IRA	The Fair Market Value (FMV) of your client's account was reported to them on their December 2014 monthly statement. This 5498 is provided to Beneficiaries who may not be the recipient of the year end statement.
March 16	1099-OID/REMIC	Non-Retirement	Reports OID (which is a form of interest) accrued to a real estate mortgage investment conduit (REMIC) or paid to clients who hold Collateralized Debt Obligations (CDO).
March 16	Widely Held Mortgage Trust	Non-Retirement	Reports gross principal payments and gross interest accrued on the sale of mortgage pool securities.
March 16	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 31	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.
June 1	5498-IRA	IRA	Reports contributions your client made to a Traditional or Roth IRA for the 2014 tax year from January 1, 2014 through April 15, 2015. Includes receipt of direct rollovers and recharacterized contributions. SEP and SIMPLE employer contributions are reported in the calendar year made, not applied.