

## When to expect tax documents

February 16 is the IRS mailing deadline for most documents you'll need to complete your 2015 taxes. Below are the dates we plan to mail your tax documents and what's included in each mailing.

First Clearing, LLC relies on external sources, such as mutual fund companies, to provide information we use to create your tax documents. If we receive this information after your original 1099 is mailed, we'll send amended tax documents, which could require you to file an amended return if you've already filed. First Clearing, LLC doesn't provide tax advice, so please consult with your tax advisor.

Please contact your Financial Professional if you have any questions.

Tax document	Mailed on or before IRS mailing deadline	Description
Consolidated Statement and:  Form 1099-DIV Form 1099-INT Form 1099-OID Form 1099-B Form 1099-MISC  Form 1099-C	Feb. 16, 2016  <i>In some instances, you may receive an amended version for your account when additional income or distribution information was provided after the original mailing deadline.</i>	<ul style="list-style-type: none"> <li>• Dividends and other distributions</li> <li>• Reportable interest income</li> <li>• Original issue discount income (other than CMO/REMIC instruments)</li> <li>• Proceeds of sales, redemptions, and tenders</li> <li>• Royalties, substitute payments, and miscellaneous income</li> </ul>
Form 1099-OID (REMIC)	Feb. 16, 2016	Cancellation of debt OID and interest accruals from CMOs/REMICs
Form 1099-B/Form 1099-INT (WHMT)	Feb. 16, 2016	Widely Held Mortgage Trust receipt-based reporting on mortgage pools
Market Value and RMD Information (Form 5498)	Feb. 1, 2016	Included in your December account statement. This shows the value of the account as of the last business day of the year and information regarding your Required Minimum Distribution (RMD), if applicable.
Form 5498-ESA	May 2, 2016	In most cases, this information will accompany your December 2015 statement and reports contributions, rollovers and direct transfers to your Coverdell Education Savings Accounts. Amended information will be sent by the given date for accounts that have made

		December 2015 but before Monday, Apr. 18, 2016.
Form 5498	May 31, 2016	In most cases, this information will accompany your December 2015 statement and it reports contributions, rollovers, and fair market value of your IRA (other than Coverdell Education Savings Account). Amended information will be sent by the given date for accounts that have made 2015 contributions after the last day of December 2015 but before Monday, Apr. 18, 2016.
Forms 1099-R and 1099-Q	Feb. 1, 2016	This provides information on distributions from your Individual Retirement Account (IRA), Coverdell Education Savings account or 529 Plans.
IRA Corrected Valuations (for accounts with no December Statement)	Feb. 1, 2016	This statement reports your year-end IRA portfolio valuation.
Schedule K-1	Master Limited Partnership (MLP) income and capital account (or cost basis) information will be mailed to you directly from the Limited Partnership General Partner in March or early April 2016. (This information is not provided by First Clearing, LLC.) The IRS mailing deadline for this information is Monday, Apr. 18, 2016.	

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First Clearing, LLC is a registered broker-dealer and non-bank affiliate of Wells Fargo & Company. Brokerage account(s) carried by First Clearing, LLC, Member FINRA/SIPC.  
Investments and insurance products are:

NOT FDIC-INSURED	NO BANK GUARANTEE	MAY LOSE VALUE
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