

Tax documents: Planning for your 2022 taxes

We understand receiving your tax information in a timely manner is important to you. To assist you in planning for your 2022 taxes, we have produced the following schedule of various tax forms that we typically furnish to our customers over the next several months depending on the type of account(s) and reportable amounts they have earned or been paid. You will receive only those forms that are appropriate for the activity in each of your accounts.

In the event you have income or distributions from securities where the final tax information was not made available to our firm at the time of the original mailing of your tax document, we will send you an amended version as soon as that information is provided. Amended Forms 1099 will be processed every two weeks beginning at the end of February through April 15 and monthly, thereafter.

Please ensure you have received required tax forms for all of your accounts which may have reportable activity before completing your tax return. Note: The issuance of a Form 1099 depends on whether or not a reporting threshold was met during the calendar year – for example – \$10 or more in interest or dividend income. Also, the IRS does not require financial institutions to provide clients amended 1099s for amounts where the change in any box is \$100 or less. If you would like to receive amended 1099s for corrections less than \$100, please contact your financial professional.

Access your tax documents online

To receive your tax documents quicker, consider signing up for online access. For information on how to view your documents online and suppress paper copies, please contact your financial professional.

With your permission, your tax preparer may also gain online access to view your tax documents. Speak with your financial professional about setting up an agreement for third-party view-only online access.

Mailing schedule for 2022 tax documents

(If the IRS Mailing Deadline falls on a weekend or recognized holiday, it is due the next business day.)

Mailing	WFA Anticipated Mailing Date	IRS Mailing Deadline	Description of Contents
Forms 1099-R and 1099-Q	January 19, 2023	January 31, 2023	These forms provide 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)	January 25, 2023	January 31, 2023	This statement reports your year-end IRA portfolio valuation.
Market Value and RMD Information (Form 5498)	January 7, 2023	January 31, 2023	Included in your enclosed December 2022 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 1099-NEC	January 25, 2023	January 31, 2023	This form provides information solely for reporting nonemployee compensation.
Consolidated Statement & Form 1099-DIV Form 1099-INT Form 1099-OID Form 1099-B Form 1099-MISC Form 1099-OID (REMIC) Form 1099-B/ Form 1099-INT (WHFIT)	February 15, 2023	February 15, 2023 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.	Information is provided on the following: <ul style="list-style-type: none"> • Dividends and other distributions • Reportable interest income • Original issue discount income (other than CMO/REMIC instruments) • Proceeds of sales, redemptions and tenders • Royalties, substitute payments, and miscellaneous income • Cancellation of debt OID and interest accruals from CMOs/ REMICs • Widely Held Fixed Investment Trust receipt-based reporting on mortgage pools
Form 1042-S	March 15, 2023	March 15, 2023	This form is used to report payments to foreign persons including non-resident aliens, foreign partnerships, foreign corporations, foreign estates and foreign trusts.
Form 2439	March 21, 2023	March 31, 2023	This form provides the amount of undistributed long term capital gains to shareholders of a regulated investment company (RIC) or a real estate investment trust (REIT).
Form 5498-ESA	May 1, 2023	May 1, 2023	In most cases, this information will accompany your December 2022 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 2022 contributions after the last day of December 2022 but on or before April 18, 2023.
Form 5498	May 31, 2023	May 31, 2023	In most cases, this information will accompany your December 2022 statement and 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 2022 contributions after the last day of December 2022 but on or before April 18, 2023.
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 2023. (This information is not provided by Wells Fargo Clearing Services, LLC.) The IRS mailing deadline for this information is March 15, 2023.	

Our firm does not provide tax or legal advice. Be sure to consult with your own tax and legal advisors before taking any action that could have tax consequences. Account(s) carried by First Clearing. First Clearing is a trade name used by Wells Fargo Clearing Services, LLC, Member SIPC. CAR-1022-02732
© 2012, 2013–2023 Wells Fargo Clearing Services, LLC. All rights reserved.