

## PERSHING TAX FORM MAILING SCHEDULE

\*Dates subject to change

The following information is Pershing's Phased Mailing Schedule for 2023 Tax Reporting which includes IRS Form 1099 (B, DIV, INT, OID and MISC).

Pershing's 30-day extension to the mailing requirement will accommodate Phases 2, 3, and 4 of the mailing.

| Mailing Phase | Mailing End Date | What To Know About This Mailing  |
|---------------|------------------|--|
| 1             | January 31       | <p>Form 1099 mailed for accounts with holdings and income that typically do not require reclassification or additional information from issuers. Includes accounts holding stocks, bonds, and options. Holding only these types of securities does not guarantee clients' tax statements will be mailed on this date.</p> <p>Form 1099-R is also mailed by this date.</p>  |
| 2             | February 15      | <p>Form 1099 will be mailed for accounts holding mutual funds, certain unit investment trusts (UITs), real estate investment trusts (REITs), and certain equities, because the issuer provided their final tax information after the January 31 mailing is prepared. Holding only these types of securities does not guarantee client's tax statement will be mailed on this date.</p> <p>Pending 1099 notices will be mailed for accounts missing data from issuers or in cases where Pershing has not completed processing and review of all information prior to the February deadline. These documents can also be viewed in E-Document Suite &gt; Tax Documents. These investments include a possible mail date.</p> <p>Revision mailing for 1099s sent in Phase 1.</p> |
| 3             | February 28      | <p>Finalization from the Pending 1099 Notice listed in Mailing Phase 1 and 2. Remaining mutual funds, REITs, and certain equities. Holding only these types of securities does not guarantee client's tax statement will be mailed on this date.</p> <p>Revision mailing for 1099s sent in Phases 1 and 2.</p>   |
| 4             | March 15         | <p>All remaining accounts, regardless of pending income reclassifications for account's income have been received from issuers. Generally, includes accounts holding complex non-equity securities (real estate mortgage investment conduits), widely held fixed investment trusts and some UITs.</p> <p>Revision mailing for 1099s sent in all previous Phases.</p>   |

During the phased mailing, 1099 drafts are available via E-Document Suite for accounts pending final reporting. Securities pending 1099 reporting will be provided on a "waiting for data page" within the 1099 draft. Drafts are available to entitled financial professionals and are not mailed to or viewable by clients via the Investor Portal.

### **Client Statement Messages**

November and December client statements will include the message below:

*Please note the following information for Pershing's 2023 IRS Form 1099 (B, DIV, INT, MISC and OID): Your Form 1099 will be delivered in the first months of the year, beginning January 31, 2024. By February 15, you will be mailed either your Form 1099 or a special Pending 1099 Notice. The Pending 1099 Notice will be sent if we have not received and processed final information from issuers and trustees of securities that you hold by the as of date of the February 15 1099 mailing. You will also be sent the notice if your information is still being reviewed and finalized. The notice will inform you of the securities that are pending final reporting and provides the anticipated mail date of your 1099. Your 1099 will be mailed no later than March 15, 2024.*

January client statement include this message:

*Important Reminder for Pershing's 2023 IRS Form 1099 (B, DIV, INT, OID and MISC): As a reminder, by February 15, 2024, you will be mailed either your 1099 form or a Pending 1099 Notice. The Pending 1099 Notice will be sent if issuers of securities you hold have not yet provided their final tax information. It will inform you of the securities that are pending final reporting and will provide the anticipated mail date of your 1099 form. Your 1099 will be mailed no later than March 15, 2024.*

### **Electronic Delivery of Tax Documents**

eDelivery provides the fastest and most secure access to clients' tax documents including 1099 forms as well as other tax documents. To enroll in eDelivery, clients can log into their account at [investor.pershing.com](https://investor.pershing.com) and select "Go Paperless" at the top of any page then follow the prompts for setup. Continued receipt of hard copy documents may be subject to additional fees. Financial professionals can review fees in the Cambridge Resource Center (CRC) by selecting the Brokerage Operations honeycomb > New Accounts > Contents > Ancillary Fees > Pershing Ancillary Charges.



For questions, please contact your financial professional.

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