

# LPL Financial 2021 Mailing Schedule for 2020 Tax Information

Mail Date	IRS Tax Form	Recipient Accounts	Purpose
<b>January 22 &amp; 29</b> (Accounts not subject to Reclassification)  <b>February 5, 12, 19 &amp; 26</b> (Accounts subject to Reclassification)  <b>February 19</b> (Preliminary 1099 Consolidated Tax Statement – Draft Copy. Includes accounts that will not receive a final 1099 Consolidated Tax Statement between February 2 and March 12.)  <b>March 5 &amp; 12</b> (Accounts subject to Reclassification, OID/REMICs, & WHFITs) (Revised 1099s Issued April through October 2021)	1099 Consolidated ✈ 1099-DIV ✈ 1099-INT ✈ 1099-B ✈ 1099-MISC ✈ 1099-OID	Non-Retirement	Reports payments clients receive 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.  <b>Notes of reclassification:</b> If your account 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 could result in 1099 revisions.
<b>January 29</b> (Revised 1099-Rs Issued February through July 2021)	1099-R	IRA/QRP	Reports distributions clients receive from IRAs and QRPs. Includes direct rollovers from a QRP to an IRA and trustee-to-trustee transfers of recharacterized contributions.
<b>January 29</b>	5498	IRA	The Fair Market Value (FMV) of your client's account was reported to them and their December 2019 monthly statement. Form 5498 is provided to beneficiaries who may not be the recipient of the year-end statement.
<b>May 31</b>	5498-IRA	IRA	Reports contributions made to a traditional or Roth IRA for the 2020 tax year from January 1, 2020, through July 15, 2021. Includes receipt of direct rollovers and re-characterized contributions. SEP and SIMPLE employer contributions are reported in the calendar year made, not applied. As required by the IRS, accounts with hard-to-value investments will receive a 5498 tax form even if they did not receive a contribution. Hard-to-value assets are identified in box 15a of the 5489 tax form.  FOR INFORMATION PURPOSES ONLY. These documents are not required to be filed with your tax return.