

Import tax data into tax preparation tools

- If you want to import your tax data into an electronic spreadsheet, visit ameriprise.com/taxprofessionals to find instructions and the link to Ameriprise tax download.
- If you choose to use the *TurboTax®* or *H&R Block®* tax preparation tools, you can use the import feature for many tax statements in this package.
- You'll need your Package ID and Document ID found on this page to use the tax preparation tools.
- Some tax data may not import and may require manual input.

Important reminders and online resources for filing your 2016 tax return

Tax statements are mailed at different times depending on the types of accounts you own. Statements for IRAs and other retirement accounts, certificates, annuities, insurance policies or education savings plans with reportable activity were mailed to you by Jan. 31, 2017.

Each account has only one taxpayer ID, whether owned jointly, by a trust or by a corporation. The IRS requires that we send tax statements to each taxpayer separately. We recommend waiting to file your 2016 tax returns until you have received tax statements for all accounts that had reportable activity in 2016.

Note: If you owned a Columbia mutual fund in 2016 that was transferred into an *Ameriprise®* brokerage account, you may receive multiple tax statements.

- Statement(s) for reportable activity prior to Dec. 5, 2016 in the account ending in 002
- Statement(s) for reportable activity on or after Dec. 5, 2016 for account ending in 133

Updated tax statements

You may get updated tax statements for some investments reported in this tax package if we receive income reclassification or other changes from the investment issuers. If you own Unit Investment Trusts (UITs), Real Estate Investment Trusts (REITs), Commodity Trusts, or Real Estate mutual funds, consult a qualified tax professional about delaying filing your tax returns until early April to avoid re-filing. Learn more about income reclassification on ameriprise.com/taxcenter.

Starting on March 20, 2017, Ameriprise may apply De Minimis Error Safe Harbor rules under IRS 6721 & 6722 which allow financial institutions not to produce updated tax reporting for changes of \$100 or less (\$25 or less for tax withholding). Taxpayers are allowed to opt out and receive updated tax statements regardless of the amount of the change. For more information, visit ameriprise.com/taxcenter and click on "Tax filing FAQ".

View tax statements online

You can view many of your tax statements online. Visit ameriprise.com to register for the secure site, log in, or get additional assistance. For help, visit ameriprise.com/taxcenter and click on "Online tax information FAQ".

We encourage you to consult a tax advisor for help in preparing your tax returns.

Keep this tax information for your records.

SIM DAVID ABERSON
221 SW 7TH ST
DANIA, FL 33004-3947

2016 TAX PACKAGE CONTENTS

<u>Starts on Page</u>	<u>Payer</u>	<u>Account Number</u>	<u>Forms</u>
3	AMERICAN ENTERPRISE INVESTMENT SERVICES INC.	50296789	1099 Composite

AMERICAN ENTERPRISE INVESTMENT SERVICES INC. 10 Ameriprise Financial Center Minneapolis, MN 55474-9900 Customer Service No.: 1.800.862.7919 PAYER'S Federal ID No: 41-1667086	Tax Information Account 50296789	Statement Date: 02/08/2017	2016
	SIM DAVID ABERSON TOD 221 SW 7TH ST DANIA, FL 33004-3947 RECIPIENT'S ID No: XXX-XX-1573		

[] FATCA filing requirement (see instructions)				Summary Information	
DIVIDENDS AND DISTRIBUTIONS	2016 1099-DIV*	OMB No. 1545-0110	MISCELLANEOUS INCOME	2016 1099-MISC*	OMB No. 1545-0115
1a- Total ordinary dividends (includes line 1b)	3,582.42		2- Royalties		0.00
1b- Qualified dividends	0.00		3- Other income		0.00
2a- Total capital gain distributions (includes lines 2b, 2c, 2d)	863.12		4- Federal income tax withheld		0.00
2b- Unrecaptured Section 1250 gain	60.87		8- Substitute payments in lieu of dividends or interest		0.00
2c- Section 1202 gain	0.00				
2d- Collectibles (28%) gain	0.00				
3- Nondividend distributions	3,957.70		REGULATED FUTURES CONTRACTS 2016 1099-B*		OMB No. 1545-0715
4- Federal income tax withheld	0.00		8- Profit or (loss) realized in 2016 on closed contracts		0.00
5- Investment expenses	0.00		9- Unrealized profit or (loss) on open contracts-12/31/2015		0.00
7- Foreign country or US possession:	0.00		10- Unrealized profit or (loss) on open contracts-12/31/2016		0.00
6- Foreign tax paid:	0.00		11- Aggregate profit or (loss) on contracts		0.00
8- Cash liquidation distributions	0.00				
9- Noncash liquidation distributions	0.00				
10- Exempt-interest dividends (includes line 11)	1,075.36				
11- Specified private activity bond interest dividends (AMT)	71.08				

* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	2,339.98	2,239.91	0.00	0.00	100.07
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Short-term	2,339.98	2,239.91	0.00	0.00	100.07
Long	D (basis reported to the IRS)	37,305.32	43,096.64	0.00	0.00	-5,791.32
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Long-term	37,305.32	43,096.64	0.00	0.00	-5,791.32
Undetermined	B or E (basis not reported to the IRS)	159.69	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Undetermined-term	159.69	0.00	0.00	0.00	0.00
	Grand total	39,804.99	45,336.55	0.00	0.00	-5,691.25
Withholding		Amount				
Federal income tax withheld		0.00				

Changes to dividend tax classifications processed after your original tax form is issued for 2016 may require an amended tax form.

Summary Information

Account 50296789

2016

(continued)

02/08/2017

INTEREST INCOME

2016 1099-INT

OMB No. 1545-0112

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

1- Interest income (not included in line 3)	0.30
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
4- Federal income tax withheld	0.00
5- Investment expenses	0.00
7- Foreign country or US possession:	0.00
6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	0.00
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
Tax-exempt obligations (covered lots)	0.00
Tax-exempt private activity obligations (AMT, covered lots)	0.00
14- Tax-exempt and tax credit bond CUSIP number	See detail

The following amounts of tax-exempt original issue discount are not reported to the IRS.

Tax-exempt original issue discount (includes the line below)	0.00
Tax-exempt original issue discount private activity bonds (AMT)	0.00

ORIGINAL ISSUE DISCOUNT SUMMARY

Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).

Original issue discount for 2016	0.00
Early withdrawal penalty	0.00
Federal income tax withheld	0.00
Market discount (covered lots)	0.00
Acquisition premium (total for covered lots, categorized below)	0.00
Non Treasury obligations	0.00
Treasury obligations	0.00
Original issue discount on Treasury obligations	0.00
Investment expenses	0.00

STATE TAX WITHHELD

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

ADJUSTMENTS TO INTEREST AND ORIGINAL ISSUE DISCOUNT

The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	0.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Acquisition premium- Non Treasury obligations (noncovered lots)	0.00
Acquisition premium- Treasury obligations (noncovered lots)	0.00
Acquisition premium- Tax-exempt obligations (all lots)	0.00
Acquisition premium- Tax-exempt obligations (AMT, all lots)	0.00
Market discount (noncovered lots)	0.00

RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES

The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	0.00
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	0.00
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

Proceeds from Broker and Barter Exchange Transactions

2016 1099-B* OMB No. 1545-0715

02/08/2017

Sales transactions are organized into sections according to term (long, short or undetermined) and covered status (covered or noncovered). For tax lots whose term is undetermined, use your historical documents to establish the cost basis and date of purchase.

Several columns include both an amount and a qualifying notation to its right. Where proceeds are the result of an option exercise or assignment, there is indication of whether the amount is N (net of option premium) or G (Gross). Accrued market discount and Wash sale loss disallowed appear in the same column, identified by the letters D or W, respectively. Where you are not permitted to recognize a loss, an indication of X (change in control or capital structure) or Z (other corporate action) is used. The change in control condition is reported to the IRS for covered lots. Neither the disallowance of loss due to other corporate action nor the amount of gain or loss is reported to the IRS in any instance.

Some tax lots may have notations in the column of additional information because they require special treatment on your tax returns. Sales of securities such as Contingent Payment Debt Instruments (CPDI) are marked as "Ordinary" because gains and losses on these instruments generally do not qualify as short- or long-term capital transactions. Similarly, lots noted as "12- [X] Collectible" are handled distinctly under the tax code. These conditions are reported to the IRS. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment for these scenarios.

Closing of written options is presented in a distinct manner in accordance with IRS regulation. For these transactions the Cost or other basis (column 1e) is always presented as \$0.00 and the Proceeds (column 1d) is the net of the amount received when the option was written and the cost to close the position.

FATCA filing requirement []

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 3)

"Gain or loss (-)" is NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
INV STRT 2014-3 CE RE / CUSIP: 46134N275 / Symbol:							
12 transactions for 08/02/16. Total proceeds and cost reported to the IRS.							
11.037		85.74	08/25/15	86.67	0.00	-0.93	Redemption ^{AC} Original basis: \$87.62
18.526		143.92	09/25/15	140.72	0.00	3.20	Redemption ^{AC} Original basis: \$141.95
17.354		134.81	10/26/15	134.81	0.00	0.00	Redemption ^{AC} Original basis: \$135.65
12.015		93.34	11/25/15	88.95	0.00	4.39	Redemption ^{AC} Original basis: \$89.41
22.557		175.23	12/28/15	158.01	0.00	17.22	Redemption ^{AC} Original basis: \$158.27
25.699		199.64	01/25/16	158.33	0.00	41.31	Redemption ^{AC} Original basis: \$158.62
12.903		100.24	02/25/16	85.74	0.00	14.50	Redemption ^{AC} Original basis: \$86.00
3.704		28.77	03/28/16	26.44	0.00	2.33	Redemption
20.871		162.14	03/28/16	148.99	0.00	13.15	Redemption

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Proceeds from Broker and Barter Exchange Transactions

2016 1099-B* OMB No. 1545-0715

(continued)

02/08/2017

SHORT TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part I with Box A checked. Basis is provided to the IRS. (Line 3)

"Gain or loss (-)" is NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
INV STRT 2014-3 CE RE / CUSIP: 46134N275 / Symbol: (cont'd)							
	19.268	149.69	04/25/16	142.37	0.00	7.32	Redemption
	11.952	92.85	05/25/16	89.48	0.00	3.37	Redemption
	18.838	146.36	06/27/16	145.49	0.00	0.87	Redemption
08/02/16	194.724	1,512.73	Various	1,406.00	0.00	106.73	Total of 12 transactions
INV ALL CAP 15-1 RE / CUSIP: 46135J513 / Symbol:							
6 transactions for 04/14/16. Total proceeds and cost reported to the IRS.							
	5.326	49.67	05/26/15	52.70	0.00	-3.03	Redemption ^{AC}
	9.605	89.58	08/25/15	92.68	0.00	-3.10	Redemption ^{AC}
	6.289	58.65	11/25/15	61.98	0.00	-3.33	Redemption ^{AC}
	31.393	292.80	12/28/15	298.12	0.00	-5.32	Redemption ^{AC}
	22.001	205.21	02/25/16	195.18	0.00	10.03	Redemption ^{AC}
	14.081	131.34	03/28/16	133.25	0.00	-1.91	Redemption
04/14/16	88.695	827.25	Various	833.91	0.00	-6.66	Total of 6 transactions
Totals :		2,339.98		2,239.91		100.07	

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Proceeds from Broker and Barter Exchange Transactions

2016 1099-B* OMB No. 1545-0715

(continued)

02/08/2017

LONG TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part II with Box D checked. Basis is provided to the IRS. (Line 3)

"Gain or loss (-)" is NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
INV/ STRT 2014-3 CE RE / CUSIP: 46134N275 / Symbol:							
14 transactions for 08/02/16. Total proceeds and cost reported to the IRS.							
	2,002.000	15,552.21	08/08/14	19,548.96	0.00	-3,996.75	Redemption ^{AC} Original basis: \$20,004.58
11.004		85.48	09/25/14	103.54	0.00	-18.06	Redemption ^{AC} Original basis: \$105.95
12.667		98.40	10/27/14	115.58	0.00	-17.18	Redemption ^{AC} Original basis: \$118.32
8.339		64.78	11/25/14	77.25	0.00	-12.47	Redemption ^{AC} Original basis: \$79.04
22.025		171.09	12/26/14	192.58	0.00	-21.49	Redemption ^{AC} Original basis: \$197.14
1.812		14.07	12/29/14	16.05	0.00	-1.98	Redemption ^{AC} Original basis: \$16.41
10.609		82.41	01/09/15	92.55	0.00	-10.14	Redemption ^{AC} Original basis: \$94.64
3.405		26.45	01/26/15	29.90	0.00	-3.45	Redemption ^{AC} Original basis: \$30.59
14.189		110.22	02/25/15	127.03	0.00	-16.81	Redemption ^{AC} Original basis: \$129.64
15.735		122.23	03/25/15	137.27	0.00	-15.04	Redemption ^{AC} Original basis: \$139.87
14.182		110.17	04/29/15	126.53	0.00	-16.36	Redemption ^{AC} Original basis: \$128.61
9.797		76.10	05/29/15	86.57	0.00	-10.47	Redemption ^{AC} Original basis: \$87.92
16.278		126.45	06/25/15	138.22	0.00	-11.77	Redemption ^{AC} Original basis: \$140.13
18.813		146.15	07/27/15	152.23	0.00	-6.08	Redemption ^{AC} Original basis: \$154.06
08/02/16	2,160.855	16,786.21	Various	20,944.26	0.00	-4,158.05	Total of 14 transactions

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Proceeds from Broker and Barter Exchange Transactions

2016 1099-B* OMB No. 1545-0715

(continued)

02/08/2017

LONG TERM TRANSACTIONS FOR COVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Lines 2 & 5)

Report on Form 8949, Part II with Box D checked. Basis is provided to the IRS. (Line 3)

"Gain or loss (-)" is NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	1b- Date acquired	1e- Cost or other basis	1f- Accrued mkt disc (D) & 1g- Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
INV ALL CAP 15-1 RE / CUSIP: 46135J513 / Symbol:							
	2 transactions for 04/14/16. Total proceeds and cost reported to the IRS.						
	373.000	3,478.92	02/23/15	3,792.76	0.00	-313.84	Redemption ^{AC}
	1,827.000	17,040.19	02/23/15	18,359.62	0.00	-1,319.43	Original basis: \$3,851.11 Redemption ^{AC}
04/14/16	2,200.000	20,519.11	Various	22,152.38	0.00	-1,633.27	Original basis: \$18,645.45 Total of 2 transactions
Totals :		37,305.32		43,096.64		-5,791.32	

UNDETERMINED TERM TRANSACTIONS FOR NONCOVERED TAX LOTS [Ordinary gains or losses are identified in the Additional information column] (Line 5)

Report on Form 8949, Part I with Box B checked or Part II with Box E checked. Basis is NOT provided to the IRS. (Line 3)

"Date acquired," "Cost or other basis," "Accrued market discount," "Wash sale loss disallowed" and "Gain or loss (-)" are NOT reported to the IRS.

1a- Description of property/CUSIP/Symbol

1c- Date sold or disposed	Quantity	1d- Proceeds & 6- Reported (G)ross or (N)et	Date acquired	Cost or other basis	Accrued mkt disc (D) & Wash sale loss disallowed (W)	Gain or loss(-) & 7- Loss not allowed (X) also not reported (Z)	Additional information
INV STRT 2014-3 CE RE / CUSIP: 46134N275 / Symbol:							
03/25/16	2,280.946	26.44	N/A	Principal payment
INV ALL CAP 15-1 RE / CUSIP: 46135J513 / Symbol:							
03/25/16	2,274.614	133.25	N/A	Principal payment
Totals :		159.69		

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Detail for Dividends and Distributions

This section of your tax information statement contains the payment level detail of your dividends and distributions, including ordinary dividends, qualified dividends, capital gains distributions, exempt-interest dividends, nondividend distributions (return of capital) and liquidation distributions. Also shown are the fair market values of any taxable stock dividends or noncash liquidation distributions.

Federal, state and foreign tax withheld and investment expenses are presented as negative amounts but do not net against the reportable income totals. All amounts are grouped by security, with the transactions listed in chronological order. Subtotals for each security are provided. For situations in which the tax character of a distribution (or part thereof) is different than at the time it was paid, endnotes are provided for further explanation.

Note that a payment characterized as a "Qualified dividend" is only issuer-qualified.

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
BRKFLD GLB LIST INFR A	112740501 BGLAX		03/22/16	115.24	Nonqualified dividend	
			06/22/16	126.48	Nonqualified dividend	
			09/22/16	130.48	Nonqualified dividend	
			12/22/16	122.66	Nonqualified dividend	
				494.86	Total Dividends & distributions	
CPA 17 GLB	22003D102		01/15/16	106.49	Long-term capital gain	03
			01/15/16	77.95	Nonqualified dividend	03
			01/15/16	54.84	Nondividend distribution	03
			01/15/16	14.85	Unrecaptured section 1250 gain	03
			04/15/16	108.27	Long-term capital gain	03
			04/15/16	79.26	Nonqualified dividend	03
			04/15/16	55.75	Nondividend distribution	03
			04/15/16	15.10	Unrecaptured section 1250 gain	03
			07/15/16	109.99	Long-term capital gain	03
			07/15/16	80.51	Nonqualified dividend	03
			07/15/16	56.64	Nondividend distribution	03
			07/15/16	15.34	Unrecaptured section 1250 gain	03
			10/14/16	111.73	Long-term capital gain	03
			10/14/16	81.79	Nonqualified dividend	03
			10/14/16	57.54	Nondividend distribution	03
			10/14/16	15.58	Unrecaptured section 1250 gain	03
				1,041.63	Total Dividends & distributions	
FS ENERGY & POWER	30264D109		01/27/16	85.54	Nonqualified dividend	03
			01/27/16	3.10	Nondividend distribution	03
			02/24/16	86.27	Nonqualified dividend	03
			02/24/16	3.13	Nondividend distribution	03
			03/30/16	108.76	Nonqualified dividend	03
			03/30/16	3.94	Nondividend distribution	03
			04/27/16	87.93	Nonqualified dividend	03

2016

Detail for Dividends and Distributions

(continued)

02/08/2017

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
FS ENERGY & POWER (cont'd)			04/27/16	3.19	Nondividend distribution	03
			06/01/16	110.83	Nonqualified dividend	03
			06/01/16	4.02	Nondividend distribution	03
			06/29/16	89.55	Nonqualified dividend	03
			06/29/16	3.25	Nondividend distribution	03
			07/27/16	90.25	Nonqualified dividend	03
			07/27/16	3.27	Nondividend distribution	03
			08/31/16	113.68	Nonqualified dividend	03
			08/31/16	4.12	Nondividend distribution	03
			09/28/16	91.79	Nonqualified dividend	03
			09/28/16	3.33	Nondividend distribution	03
			10/26/16	92.45	Nonqualified dividend	03
			10/26/16	3.35	Nondividend distribution	03
			11/30/16	116.43	Nonqualified dividend	03
			11/30/16	4.22	Nondividend distribution	03
				1,112.40	Total Dividends & distributions	
INV STRT 2014-3 CE RE	46134N275		01/25/16	158.62	Nonqualified dividend	
			02/25/16	86.00	Nonqualified dividend	
			03/25/16	148.99	Nonqualified dividend	
			04/25/16	142.37	Nonqualified dividend	
			05/25/16	89.48	Nonqualified dividend	
			06/25/16	145.49	Nonqualified dividend	
			07/25/16	140.91	Nonqualified dividend	
			08/05/16	132.15	Nonqualified dividend	
				1,044.01	Total Dividends & distributions	
INV ALL CAP 15-1 RE	46135J513		02/25/16	196.50	Nonqualified dividend	
			04/14/16	142.79	Nonqualified dividend	
INV DIV SUSTAIN 16-2 RE	46136W331		09/25/16	112.42	Nonqualified dividend	
			12/25/16	109.11	Nonqualified dividend	
			12/28/16	8.46	Nonqualified dividend	
			01/09/17	5.37	Nonqualified dividend	

Detail for Dividends and Distributions

(continued)

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
LOCORR MGD FUT STR A	540132107 LFMAX		12/09/16	283.00	Long-term capital gain	
			12/09/16	67.18	Short-term capital gain	
				350.18	Total Dividends & distributions	
MAINSTY US EQ OPPS A	56063U745 MYCTX		12/07/16	82.77	Long-term capital gain	
MAINSTY CUSH MLP PREM A	56064B563 CSHAX		01/22/16	595.23	Nondividend distribution	03
			04/22/16	694.96	Nondividend distribution	03
			07/22/16	833.71	Nondividend distribution	03
			10/21/16	931.69	Nondividend distribution	03
			11/30/16	317.95	Nondividend distribution	03
			12/30/16	320.47	Nondividend distribution	03
				3,694.01	Total Dividends & distributions	
NUVEEN HI YLD MUN BD A	67065Q749 NHMAX		02/01/16	83.67	Tax-exempt dividend	03
			02/01/16	5.92	Tax-exempt dividend AMT	03
			03/01/16	83.69	Tax-exempt dividend	03
			03/01/16	5.92	Tax-exempt dividend AMT	03
			04/01/16	83.67	Tax-exempt dividend	03
			04/01/16	5.92	Tax-exempt dividend AMT	03
			05/02/16	83.72	Tax-exempt dividend	03
			05/02/16	5.93	Tax-exempt dividend AMT	03
			06/01/16	83.67	Tax-exempt dividend	03
			06/01/16	5.92	Tax-exempt dividend AMT	03
			07/01/16	83.73	Tax-exempt dividend	03
			07/01/16	5.93	Tax-exempt dividend AMT	03
			08/01/16	83.67	Tax-exempt dividend	03
			08/01/16	5.92	Tax-exempt dividend AMT	03
			09/01/16	83.67	Tax-exempt dividend	03
			09/01/16	5.92	Tax-exempt dividend AMT	03
			10/03/16	83.73	Tax-exempt dividend	03
			10/03/16	5.93	Tax-exempt dividend AMT	03
			11/01/16	83.67	Tax-exempt dividend	03
			11/01/16	5.92	Tax-exempt dividend AMT	03
			12/01/16	83.72	Tax-exempt dividend	03
			12/01/16	5.93	Tax-exempt dividend AMT	03
			12/07/16	8.73	Nonqualified dividend	03
			12/30/16	83.67	Tax-exempt dividend	03
			12/30/16	5.92	Tax-exempt dividend AMT	03

Detail for Dividends and Distributions
(continued)

8.73	Total Dividends & distributions
1,075.36	Total Tax-exempt dividends

8,403.24	Total Dividends & distributions
1,075.36	Total Tax-exempt dividends

Detail for Interest Income

2016

02/08/2017

This section of your tax information statement contains the payment level detail of taxable interest and associated bond premium. Market discount will be shown here only if you have elected to recognize it currently rather than at the time of sale or maturity. Bond premium and market discount for covered tax lots are reported to the IRS on Form 1099-INT. Bond premium and market discount for noncovered tax lots are not displayed.

To provide a complete picture of activity for each investment, we also include here nonreportable transactions such as accrued interest paid on purchases and payment or receipt of nonqualified interest. Other amounts, such as federal, state and foreign tax withheld and investment expenses are shown as negative amounts but do not net against the reportable income totals.

Some amounts shown as Agency interest may be exempt from state tax. Consult with your tax advisor or state tax authority for information regarding the proper treatment.

Security description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
CREDIT INTEREST		04/28/16	0.12	Credit interest	
		05/27/16	0.13	Credit interest	
		08/30/16	0.04	Credit interest	
		12/29/16	0.01	Credit interest	
			0.30	Total Interest	
			0.30	Total Interest	

The following information may be useful in the preparation of your federal and state tax returns. This information represents what was available at the time your tax statement was prepared. It may not be all-inclusive and is subject to change. Please contact your mutual fund, ETF, or UIT directly if you need to verify or supplement this information. Note that depending on your state of residence not all Federal Source income is exempt from state taxation. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.

INV STRT 2014-3 CE RE / 46134N275**FOREIGN SOURCE INCOME PERCENTAGES**

Fgn Source Inc Tot	2.80%	Fgn Source Inc Qual	0.00%	Fgn Source Inc Adj	0.00%
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LOCORR MGD FUT STR A / 540132107 / LFMAX**PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES**

Fed Source Total	7.09%	<i>(A detailed breakdown is shown below when available)</i>		
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<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>
U.S. Treasury	3.75	Fed Farm Credit	0.28	TN Valley Auth	0.00
Fed Home Loan	3.06	Student Loan	0.00	Other Dir. Fed	0.00

NUVEEN HI YLD MUN BD A / 67065Q749 / NHMAX**TAX-EXEMPT INTEREST DIVIDENDS BY STATE AND US POSSESSIONS**

<u>State</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>State</u>	<u>%</u>
Alabama	1.42	Georgia	0.99	Louisiana	1.25	Nebraska	0.05	Ohio	4.66	Texas	4.68
Arizona	2.85	Hawaii	0.22	Maine	0.11	Nevada	0.62	Oklahoma	0.68	Utah	0.39
California	20.82	Idaho	0.08	Maryland	1.63	New Hampshire	0.02	Oregon	0.28	Vermont	0.01
Colorado	6.37	Illinois	10.45	Massachusetts	0.50	New Jersey	1.78	Pennsylvania	2.69	Virginia	0.92
Connecticut	1.57	Indiana	2.45	Michigan	1.57	New Mexico	0.41	Rhode Island	0.30	Washington	1.50
Delaware	0.30	Iowa	1.96	Minnesota	0.81	New York	6.47	South Carolina	0.50	West Virginia	0.42
Dist. Columbia	0.65	Kansas	0.62	Mississippi	0.04	North Carolina	0.32	South Dakota	0.15	Wisconsin	1.75
Florida	11.55	Kentucky	0.41	Missouri	0.84	North Dakota	0.15	Tennessee	1.31	U.S.Possessions	0.48

03 The tax character of the distribution has been allocated based on information provided by the security issuer.

AC The cost basis of this position has been adjusted.

Instructions for Recipient

Common Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Backup Withholding. Shows backup withholding. Generally, a payer must backup withhold on certain payments if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, and Pub. 505, Tax Withholding and Estimated Tax, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Nominees. If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, B, MISC, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2016 General Instructions for Certain Information Returns.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

Keep tax documents for your records.

1099-DIV Instructions for Recipient

Line 1a. Shows total ordinary dividends that are taxable. Include this amount on line 9a of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040 or 1040A), if required.

Line 1b. Shows the portion of the amount on line 1a that may be eligible for reduced capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A. The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040/1040A but treat it as a plan distribution, not as investment income, for any other purpose.

Line 2a. Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown on line 2a on Schedule D (Form 1040), line 13. But, if no amount is shown on lines 2c-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown on line 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

Line 2b. Shows the portion of the amount on line 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet-Line 19 in the Schedule D instructions (Form 1040).

Line 2c. Shows the portion of the amount on line 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

Line 2d. Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet-Line 18 in the instructions for Schedule D (Form 1040).

Line 3. Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. (Your cost (or other basis) has been adjusted (reduced), as appropriate, for any nondividend distributions attributable to covered shares (acquired on or after January 1, 2012), and noncovered shares (acquired before January 1, 2012) for which we show the cost basis. Work with your tax advisor to determine if other cost basis adjustments are necessary. If you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.

Line 4. See "Backup Withholding" section.

Line 5. Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included on line 1a.

Line 6. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Line 7. If foreign withholding occurs in the account, this line will indicate "various" as the foreign country. See the detail statements to identify the country of origin for the withholding. This line should be left blank if a regulated investment company reported the foreign tax shown on line 6.

Lines 8 and 9. Shows cash and noncash liquidation distributions.

Line 10. Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See line 4.

Line 11. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included on line 10. See the instructions for Form 6251, Alternative Minimum Tax-Individuals.

Mutual Fund Dividends Paid in January. Some mutual funds pay dividends in January that are taxable in the prior year. If applicable, see the Detail for Dividends and Distributions statement.

1099-INT Instructions for Recipient

The information provided may be different for COVERED and NONCOVERED securities. For a description of COVERED securities, see the Instructions for Form 8949. For a taxable COVERED security acquired at a premium, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, or for a tax-exempt COVERED security acquired at a premium, your payer may report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did not notify your payer that you did not want to amortize the premium on a taxable COVERED security, then your payer will only report the gross amount of interest paid to you. For a NONCOVERED security acquired at a premium, your payer is only required to report the gross amount of interest paid to you. American Enterprise Investment Services Inc. will report interest and premium amortization separately as gross amounts.

Line 1. Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown on line 3. May also show the total amount of the credits from clean renewable energy bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during 2016 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912, Credit to Holders of Tax Credit Bonds. See the instructions above for a taxable COVERED security acquired at a premium.

Line 2. Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this amount to figure your adjusted gross income on your income tax return. See the instructions for Form 1040 to see where to take the deduction.

Line 3. Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. See Pub. 550, Investment Income and Expenses. This interest is exempt from state and local income taxes. This interest is not included on line 1. See the instructions above for a taxable COVERED security acquired at a premium.

Line 4. See "Backup Withholding" section.

Line 5. Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included on line 1.

Line 6. Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

Line 7. Shows the country or US possession to which the foreign tax was paid.

Line 8. Shows tax-exempt interest paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 or Form 1040A. This amount may be subject to backup withholding. See line 4. See the instructions above for a tax-exempt COVERED security acquired at a premium.

Line 9. Shows tax-exempt interest subject to the alternative minimum tax. This amount is included on line 8. See the Instructions for Form 6251. See the instructions above for a tax-exempt COVERED security acquired at a premium.

Line 10. For a taxable or tax-exempt COVERED security, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you, unless it was reported on Form 1099-OID. For a taxable or tax-exempt COVERED security, accrued market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040 or 1040A. Market discount on a U.S. Treasury obligation is exempt from state and local income taxes. Market discount on a tax-exempt security is includible in taxable income as interest income.

Line 11. For a taxable COVERED security (other than a U.S. Treasury obligation), shows the amount of premium amortization allocable to the interest payment(s) for the year, unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported on this line, see the instructions for Form 1040 (Schedule B). If an amount is not reported on this line for a taxable COVERED security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest on line 1. If the amount on this line is greater than the amount of interest paid on the COVERED security, please see Regulations section 1.171-2(a)(4).

Line 12. For a U.S. Treasury obligation that is a COVERED security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. If an amount is reported on this line, see the Instructions for Form 1040 (schedule B). If an amount is not reported on this line for a U.S. Treasury obligation that is a COVERED security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest on line 3. If the amount on this line is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

Line 13. For a tax-exempt COVERED security, shows the amount of premium amortization allocable to the interest payment(s). If an amount is not reported on this line for a tax-exempt COVERED security acquired at a premium, the payer has reported a net amount of interest on line 8 or 9, whichever is applicable. If the amount on this line is greater than the amount of interest paid on the tax-exempt COVERED security, the excess is a nondeductible loss. See Regulations section 1.171-2(a)(4)(ii).

Line 14. Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid, or tax credit bond(s) on which taxable interest was paid or tax credit was allowed, to you during the calendar year and reported on line 8. If blank, no CUSIP number was issued for the bond(s).

Lines 15-17. State tax withheld reporting lines.

1099-B Instructions for Recipient

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified on column 1a.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

Applicable check box on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D, and which check box is applicable. See the instructions for your Schedule D and/or Form 8949.

Column 1a. Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this column may show the class of stock as C (common), P (preferred), or O (other).

Column 1b (Date acquired). If "NONCOVERED" appears on line 5, the date is provided for your reference only. This column may show "Various" if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

Column 1c. Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting on lines 8 through 11, no entry will be present.

Column 1d. Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, bonds, other debt obligations, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown with a negative sign. This column does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (whichever is applicable) as explained in the instructions for Schedule D.

Column 1e (Cost or other basis). Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a non-compensatory option granted or acquired, the basis has been adjusted to reflect your option premium. If "NONCOVERED" appears on line 5, this column may be blank, or the amount provided is for your reference only. See the Instructions for Form 8949, Instructions for Schedule D, or Pub. 550 for details.

Column 1f. Shows the amount of accrued market discount. For details on market discount, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If line 5 is NONCOVERED, column 1f may be blank.

Column 1g. Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If line 5 is NONCOVERED, column 1g may be blank.

Line 2. Shows type of gain or loss. If the Additional information column includes an "Ordinary" indicator, your security may be subject to special rules. For example, gain on a contingent payment debt instrument subject to the noncontingent bond method generally is treated as ordinary interest income rather than as capital gain. Please see the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security. If "NONCOVERED" appears on line 5, the type of gain or loss is provided for your reference only. If "UNDETERMINED TERM TRANSACTIONS," then consult your investment records to determine whether transaction is long-term or short-term.

Line 3. If this section is COVERED, columns 1b, 1e, 1f, and 1g, and line 2 are reported to the IRS. See the instructions for Schedule D as you may be able to report your transaction directly on Schedule D.

Column 4. See "Backup Withholding" section.

Line 5. If this section is NONCOVERED then date of acquisition, cost or other basis, term (holding period), market discount (coded D) and wash sale information (coded W) may not appear. If this information is provided, it is for your information only and is not provided to the IRS.

Column 6. If the exercise of a non-compensatory option resulted in a sale of a security, indicates whether the amount in column 1d was adjusted for premium.

Column 7. If an "X" appears next to an amount in this column, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in column 1d. See the Form 8949 and Schedule D instructions. The broker should advise you of any losses on a separate statement.

Regulated Futures Contracts, Foreign Currency Contracts, and Section 1256 Option Contracts (Lines 8 Through 11) (on front page):

Line 8. Shows the profit or (loss) realized on regulated futures, foreign currency, or Section 1256 option contracts closed during 2016.

Line 9. Shows any year-end adjustment to the profit or (loss) shown on line 8 due to open contracts on December 31, 2015.

Line 10. Shows the unrealized profit or (loss) on open contracts held in your account on December 31, 2016. These are considered closed out as of that date. This will become an adjustment reported as unrealized profit or (loss) on open contracts-12/31/2016 in 2017.

Line 11. Lines 8, 9, and 10 are all used to figure the aggregate profit or (loss) on regulated futures, foreign currency, or Section 1256 option contracts for the year. Include this amount on your 2016 Form 6781.

Box 12. This box will only be shown and checked if proceeds are from a transaction involving collectibles. It will be displayed in the Additional information column.

Column 13. Shows the cash you received, the fair market value of any property you received. See Pub. 525, Taxable and Nontaxable Income, for information on how to report this income.

Columns 14-16. Shows state(s)/local income tax information.

Wash sales.

If you have a loss on the sale of a security, the IRS may disallow part or all of that loss if you purchased a substantially identical security within 30 days before or 30 days after the date of the sale. This is called a "wash sale." For example, if you sell 10 shares at a loss on June 15 and buy 10 shares in the same company on July 5, part or all of that loss can be disallowed. For more information, see IRS Publication 550, Investment Income and Expenses, or consult your tax advisor.

Definition of COVERED and NONCOVERED securities

COVERED securities include most stocks, exchange traded funds (ETFs) and real estate investment trusts (REITs) that you purchased on or after Jan. 1, 2011 and mutual funds (including closed-end funds), and REITs and stocks in dividend reinvestment plans (DRIPs) purchased on or after Jan. 1, 2012 and less complex debt and options purchased on or after Jan. 1, 2014. Complex bonds, and options issued as part of an investment unit, etc. are COVERED when acquired on or after Jan. 1, 2016.

NONCOVERED securities include stocks, ETFs and REITs purchased prior to Jan. 1, 2011 and mutual funds (including closed-end funds), and REITs and stocks in DRIPs purchases prior to Jan. 1, 2012, and less complex debt and options purchased prior to Jan. 1, 2014. Complex bonds, and options issued as part of an investment unit, etc. are NONCOVERED when acquired prior to Jan. 1, 2016.

The average cost basis is calculated separately for COVERED and NONCOVERED tax lots within the same mutual fund.

Information that is reported to the IRS for Form 1099-B

Instructions for Recipient

All securities report proceeds, date of sale, CUSIP, and description.

COVERED securities also report cost or other basis, term and type of gain or loss (short-term, long-term, collectibles, ordinary), market discount (coded D) and the wash sale disallowed loss (coded W), as applicable.

Gain/loss amounts are not reported to the IRS. Due to the split between COVERED and NONCOVERED status and the term of sale, you may see a single sale reflected in different sections of the form.

Cost basis adjustments for COVERED and NONCOVERED securities

Cost basis for COVERED securities is adjusted for non-dividend distributions (Returns of Capital), wash sales, corporate actions, and gifted and inherited shares (when we have the correct information). Cost basis for COVERED bonds and other debt instruments will be adjusted, as applicable, for acquisition premium, original issue discount (OID), bond premium, and market discount, in accordance with the client's tax reporting elections or IRS default methods.

For NONCOVERED securities, we may make the adjustments noted above. We may not have made these prior to Jan. 1, 2011 for stocks, Jan. 1 2012 for mutual funds and DRIPs, and Jan. 1, 2014 (or Jan. 1, 2016) for debt instruments. Please see your tax advisor in those situations.

Default cost basis methods and fixed income tax reporting elections for bonds and other debt instruments

American Enterprise Investment Services Inc. (AEIS) generally uses the average cost basis method for open-ended mutual funds and First-In, First-Out (FIFO) for other investments, for purposes of identifying the cost basis of investments sold. AEIS will use the IRS required default tax reporting methods for determining cost basis in COVERED bonds and other debt instruments unless a client instructs us otherwise. For additional information and a list of account types that use other default cost basis methods see Ameriprise.com, tax center, cost basis reporting.

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