



2023 Tax Reporting

What's new for 2023 tax reporting.

Key Dates for Tax Forms	Expected Validation Time Frame 2024	Required Mailing Date 2024
1099-Q, 1099-R, state of CA 592-B	1/3 – 1/19	1/31
1099-B, 1099-DIV, 1099-INT	1/22 – 2/7	2/15
1042-S	3/1 – 3/7	3/15
5498-ESA	4/19 – 4/23	4/30
5498	5/2 – 5/11	5/31

Information you need to know.

2023 tax guide	<ul style="list-style-type: none"> Limited to clients serviced in the TA2000 environment. <ul style="list-style-type: none"> Not applicable for clients serviced in PowerAgent given the limits on IRA account types at this time. Customized with your company logo and investor servicing phone number. PDF format available to update your website. \$200 fee. If you would like to purchase the 2023 tax guide, please email fundservesregulatoryreporting@usbank.com. 	
ICI spreadsheets	<ul style="list-style-type: none"> Primary: <ul style="list-style-type: none"> Contains information for forms 1099-B, 1099-DIV, and 1042-S. Due Date: January 16, 2024 for those using an outside service for the creation of this document. We encourage early delivery, when possible, to fundservesregulatoryreporting@usbank.com. Secondary: <ul style="list-style-type: none"> Applies only to products having a non-taxable component. Required by January 23, 2024. Utilized by Global Fund Services when completing state-tax exempt interest reporting to state jurisdictions including California, Connecticut, Minnesota, and New York. 	
Tax form options: Both limited to clients serviced in the TA2000 environment.	Cover page message: <ul style="list-style-type: none"> Can be used to communicate additional information to your investors in conjunction with Form 1099-DIV. Due Date: January 19, 2024 to Global Fund Services. No fee. Cannot contain marketing material. Must fit within designated 6"x6" section of the page. Coordinate your message with fundservesregulatoryreporting@usbank.com. 	Tax form insert: <ul style="list-style-type: none"> PDF or Word format available to be uploaded to your website. If an insert form is used, we encourage a tax form cover page message directing investors to your website. Due Date: January 19, 2024 to Global Fund Services. Cannot contain marketing material. Printed format to be included in mailing: <ul style="list-style-type: none"> Minimum volume is 100. Due Date: January 31, 2024 to Global Fund Services.

		<ul style="list-style-type: none"> ○ Typically delays mailing of your investors' tax forms. ● Coordinate your insert with fundservicesregulatoryreporting@usbank.com.
<p>IRS extensions</p>	<ul style="list-style-type: none"> ● Standard practice for: <ul style="list-style-type: none"> ○ Presence of a spillover distribution. ○ Products characterized as a closed-end fund. ○ A limited partnership or a business development corporation. ○ Real estate investment trusts. ○ Products that historically report a return of capital. ○ Clients who have requested a physically printed tax insert. ● No action is required on your part for the circumstances listed above. ● Extension requests are not automatically approved. If approved by the IRS, an extension will allow a maximum of 30 days from the original due date to complete the required mailing. 	

Contact us:

If you have questions or require additional information about the tax-related topics included this document, please reach out to your relationship manager, or contact **fundservicesregulatoryreporting@usbank.com**.