



**CAPITAL  
GROUP®**

**AMERICAN  
FUNDS®**

**Form 1099-B**

2018 Tax Information

Form 1099-B reports the sale proceeds from transaction(s) made during tax year 2018 from your accounts that have the same taxpayer identification number, ZIP code, registration and dealer firm information. Unless indicated otherwise, we are required to give this information to the IRS to ensure that your taxes are calculated correctly. Boxes 1f, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16 from IRS Form 1099-B were intentionally omitted.

## Instructions for Recipient

### Important tax Information

Form 1099-B provides information you need for filing your 2018 tax return(s). It shows any sale(s) you made from your account(s) during tax year 2018, including those made under an automatic withdrawal plan or in connection with an exchange into another fund in the American Funds. All sale proceeds must be reported to the Internal Revenue Service.

**Recipient's identification number.** For your protection, this form may show only the last four digits of your Social Security number (SSN), employer identification number (EIN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**Recipient's account and fund number.** Shows your American Funds account number(s) and fund number(s). This is followed by the CUSIP (Committee on Uniform Security Identification Procedures) number assigned to the fund.

**Payor's (seller's) name and account number.** Shows the name and taxpayer identification number assigned to the fund.

**Box 1a** – Shows a brief description of the item or service for which amounts are being reported.

**Box 1b** – Shows the date shares were acquired. This box may be blank if box 5 is checked or if the shares sold were acquired on a variety of dates.

**Box 1c** – Shows the trade date of the sale or exchange on which the price was determined for the transaction. This is the date used for federal income tax purposes.

**Box 1d** – Shows the dollar amount of the sale or exchange less commissions, where applicable. Report this amount on Form 8949 as explained in the instructions for Schedule D (Form 1040).

**Box 1e** – Shows the cost or other basis of shares sold or exchanged. If box 5 is checked, box 1e may be blank. See instructions for Form 8949, Schedule D (Form 1040) or Pub. 550 for details about basis.

**Cost basis for covered shares (generally shares acquired on or after January 1, 2012):** The cost basis provided on this form uses the accounting method you elected for the sale of covered shares. If you did not elect an accounting method for covered shares, the cost basis was calculated using Average Cost.

**Cost basis for noncovered shares (generally shares acquired before January 1, 2012):** If cost basis information is provided for sales of noncovered shares, it is for your information only and will not be reported to the IRS. The Average Cost accounting method is used when calculating cost basis on noncovered shares.

**Box 1g** – Shows the amount of nondeductible loss in a wash sale transaction (if applicable, use code W). For details on wash sales, see the Schedule D (Form 1040) instructions and Pub. 550. This box may be blank if box 5 is checked.

**Box 2** – Shows the type of gain or loss. Shares held for one year or less are generally designated as short-term (Short) and shares held more than one year are generally designated as long-term (Long). This box will be blank if type of gain or loss cannot be determined.

**Box 3** – If checked, the basis in box 1e has been reported to the IRS.

**Box 4** – Shows backup withholding, if applicable. For example, if you have not provided us with your taxpayer identification number (also called "Recipient's identification number"), we are required by law to apply backup withholding to reportable transactions. See IRS Form W-9, Request for Taxpayer Identification Number and Certification, for more information. Include this amount on your income tax return as tax withheld.

**Box 5** – If checked, the shares sold or exchanged were noncovered shares (those generally acquired before January 1, 2012), and boxes 1b, 1c, 1d, and 1e may be blank.

**(f) Sales load basis deferral:** We are required to apply sales load basis deferral rules only within the same fund, account, and share class. A cost or other basis amount noted with a (#) has been adjusted for a sales load basis deferral. In general, this applies when shares purchased with a front-end sales charge are exchanged into another fund or reinvested into the same fund within 90 days and no load is charged, so the amount of the sales load must be subtracted from the cost basis of the shares sold and then added to the cost basis of the new shares purchased. The gain (loss) noted on this form is your allowable gain (loss) after we made the IRS required adjustment within the same fund, account, and share class. However, you must apply sales load basis deferral rules across all your funds, accounts, and share classes.

**(\*) Wash sale:** A loss noted with an (\*) has been adjusted for a wash sale transaction. The disallowed wash sale loss is shown in box 1g. In general, a wash sale occurs when shares are sold at a loss and repurchased within a 61-day period beginning 30 days before the sale and ending 30 days after the sale. Any loss resulting from that sale is disallowed by the IRS and must be added to the basis of the repurchased shares. We track wash sales separately for covered and noncovered shares and within the same fund and share class. However, you must apply the wash sales rules across all of your accounts in the same fund.

(†) This information is not being reported to the IRS.

**You are responsible for the accuracy of your tax return. Please consult your tax advisor to determine if any tax adjustments are required. You can refer to IRS Publication 550, Investment Income and Expenses, for additional information related to the reporting of your transactions. You can call the IRS directly at (800) 829-3676 or go to the IRS website at [irs.gov](http://irs.gov) to request this publication.**

For additional information, please visit the American Funds Tax Center at [americanfunds.com/taxes](http://americanfunds.com/taxes) or call (800) 421-4225.