

BROKER REPORTING (1099-B)

Requires the sale of the following items in excess of the quantities listed below to be reported to the IRS Form 1099-B:

ITEMS TO BE REPORTED

Reportable Item ("The Shopping List")	Minimum Fineness*	Minimum Reportable Amount
Gold Bars	.995	Any size bars totaling 1 Kilo (32.15 troy oz.) or more.
Silver Bars	.999	Any size bars totaling 1000 troy oz. or more.
Platinum Bars	.9995	Any size bars totaling 25 troy oz. or more.
Palladium Bars	.9995	Any size bars totaling 100 troy oz. or more.
Gold 1 oz. Maple Leaf	as minted	25 1-oz. coins
Gold 1 oz. Krugerrand	as minted	25 1 oz. coins
Gold 1 oz. Mexican Onza	as minted	25 1-oz. coins
U.S. 90% Silver Coins	as minted	Any combination of dimes, quarters, or half-dollars totaling \$1,000 face value or more.

* For bars, **any** hallmark regardless of whether that hallmark is accepted as "good delivery" on any of the commodity exchanges.