

2021 Consolidated 1099 Tax Statement Mailing Dates



Baird will process Consolidated 1099 Tax Statements¹ in three waves:

2022 MAILING DATES		ACCOUNTS INCLUDED
WAVE I	February 15	Accounts holding securities (e.g., equities, many types of bonds) that do not require year-end tax information adjustments or income reclassifications, or early reporting mutual funds. <i>We anticipate the majority of Tax Statements will be sent by this date.</i>
WAVE II	March 1 ²	Accounts holding securities (e.g., exchange-traded funds, mutual funds, real estate investment trusts and unit investment trusts) that require year-end tax information adjustments or income reclassifications.
WAVE III	March 15 ²	All accounts not included in Wave I or Wave II. Accounts holding Real Estate Mortgage Investment Conduits (REMICs), Widely Held Fixed Investment Trusts (WHFITs) or securities that have late reporting adjustments or income reclassifications.

Tax Document Delivery Requirements

During the 2021 tax season, Baird will issue various tax documents, including the Consolidated 1099 Tax Statement, to clients based on the type of account and the activity within the account. Applicable tax forms will be mailed via the United States Postal Service (USPS) or delivered electronically by the extended IRS deadlines as shown in the table below.

TAX FORM	FORM DETAIL	2022 IRS DUE DATES
Form 1099-R and 1099-Q	Distributions from retirement accounts (e.g., IRAs) and/or Coverdell Education Savings Accounts	January 31
Form 1097-BTC (annual/cumulative recap)	Required for certain tax credit bonds	February 15
Consolidated 1099 Tax Statement (Form 1099-DIV, 1099-INT, 1099-OID, 1099-B, 1099-MISC)	Reportable dividends and other distributions; reportable interest income; original issue discount interest accretion (not paid); sales of stocks, bonds, mutual funds and other securities; reportable miscellaneous income, Real Estate Mortgage Investment Conduit (REMIC)/Widely Held Fixed Investment Trust (WHFIT)	March 15 ²
Form 1042-S	Foreign person with U.S.-sourced income	March 15
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains	March 31
Form 5498-ESA	Coverdell Education Savings Account (ESA) contributions and rollovers	May 2
Form 5498	Total annual contributions to an IRA	May 31

¹Taxable (i.e., reportable) accounts will receive applicable IRS Forms 1099-DIV, 1099-INT, 1099-OID, 1099-B and 1099-MISC.

²The March 1 and 15, 2022, mailing dates are based on a 30-day extension granted by the IRS to reduce the number of corrected 1099s you may receive.