

Form 1099-B

If you redeemed or exchanged mutual fund shares in 2025, other than money market fund shares or shares within a retirement account, you will receive a Form 1099-B. Form 1099-B reports the proceeds from any such sales and is used to calculate capital gains and losses. Proceeds from such sales must be reported to the IRS. For tax year 2025, we are required to report your cost basis for shares of funds that were purchased on or after January 1, 2012, and sold during 2025. Below is an example of a 1099-B form for a sale or exchange of shares held for one year or less. Please note that your 1099-B may have different or additional sections depending on the holding period of your shares.

CORRECTED (if checked) (OMB No. 1545-0715)

FORM 1099-B • **PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS** • **2025**

Short-term transactions for which basis is reported to the IRS; report on Form 8949, Part I with Box A checked.

Transaction	Share Price**	Quantity Sold**	(1b) Date acquired	(1c) Date sold or disposed	(1d) Net proceeds	(1e) Cost or other basis	(1g) Wash sale loss disallowed	(3) Proceeds from QOF	(4) Federal income tax withheld	(5) Non-covered security	(14) State name	(15) State identification no.	(16) State tax withheld	(6) Gain/(Loss)**
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
FUND TOTAL:														
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
FUND TOTAL:														
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
Fund:		Fund-Acct. no.:			PAYER'S TIN:			CUSIP no.:						Cost Basis Method**:
FUND TOTAL:														

Box	Description
1a	Description of Property. This shows a description of the transaction for which amounts are being reported. This information is used in completing Form 8949, Column (a).
1b	Date of acquisition. This shows the acquisition date of any shares sold. This box may be blank if shares were sold on a variety of dates or if acquisition dates cannot be determined.
1c	Date sold or disposed This shows the date your sale or exchange transaction was executed.
1d	Net proceeds. This is the net proceeds from the sale or exchange of fund shares. This amount should be reported on Form 8949, and flow to Schedule D of Form 1040, Column (d) on either Line 2 or Line 9, depending on your holding period for the shares. Please speak with your tax advisor for specific advice.
1e	Cost or other basis. This box represents the cost of shares purchased by you and subsequently sold during 2025. The information contained in this box must be reported to the IRS for shares covered by the cost basis regulations. Investors are not required to use the basis amount for non-covered shares, and it will not be reported to the IRS. In some cases, cost basis of your shares cannot be determined and this may be blank. For general information about cost basis and the regulations, visit pimco.com/cost-basis . Please speak with your tax advisor for specific advice.
4	Federal income tax withheld. If you did not provide us with a correct Social Security or Tax Identification number, we are required to withhold a percentage of the gross proceeds. This amount is shown in Box 4 and is the portion of the gross proceeds distributions paid to the IRS under the 24% Backup Withholding Rule. This amount should be included as tax withheld on your income tax return.
5	Non-covered security. This box shows YES if the shares sold were not covered under the cost basis regulations and is blank when the shares sold are covered.
6	Gain/(Loss). This informational box shows the gain or loss resulting from your transaction and is provided for informational purposes only. This information is not being reported to the IRS; however for covered shares, please see the description of Box 1e.

Form 1099-DIV

Corrected (if checked) (OMB No. 1545-0110)

FORM 1099-DIV • DIVIDENDS AND DISTRIBUTIONS • 2025

1a	1b	2a	2b	2d			3	4			7			12	13	
(1a) Total ordinary dividends	(1b) Qualified dividends	(2a) Total capital gain distributions	(2b) Unrecap. Sec. 1250 gain	(2d) Collectibles (28%) gain	(2e) Section 897 ordinary dividends	(2f) Section 897 capital gain	(3) Nondividend distributions	(4) Federal income tax withheld	(5) Section 199A dividends	(6) Investment expenses	(7) Foreign tax paid*	(9) Cash liquidation distributions	(10) Noncash liquidation distributions	(12) Exempt-interest dividends	(13) Specified private activity bond interest dividends	(16) State tax withheld
Fund:																
					Fund-Acct. no.:			PAYER'S TIN:					(14) State:		(15) State Identification no:	

Box	Description
1a	Total ordinary dividends. Shows total ordinary dividends (including any short-term capital gains) that are taxable. You should include this amount on Line 9a of Form 1040 or 1040A. Also, you should report it on Schedule B of Form 1040 or Form 1040A, if required. Please speak with your tax advisor for specific advice.
1b	Qualified dividends. Shows the portion of the amount in Box 1a that may be eligible for the 15% or zero capital gains rates. See the Form 1040/1040A instructions or consult your tax advisor for specific advice on how to determine this amount. Once determined, report the eligible amount on Line 9b of Form 1040 or 1040A.
2a	Total capital gain distributions. The amount of the fund distributions that is taxable as total long-term capital gains. For mutual fund purposes, a capital gain earned on any security held by the fund (not necessarily by the shareholder themselves) for 12 months or longer is categorized as long-term. This amount should be reported on Schedule D (Form 1040), Line 13. But, if no amount is shown in Boxes 2c-2d of any 1099-DIV you receive, and your only capital gains and losses are capital gain distributions, you may be able to report the amount in Box 2a on Line 13 of Form 1040 or on Line 10 of Form 1040A. Please see Form 1040 or 1040A for instructions or consult your tax advisor for specific advice.
2b	Unrecaptured section 1250 gain. An amount may be found in this column for certain funds that invest primarily in real estate securities. The gain is from certain depreciable real estate property. If there is an amount in this box you should see Schedule D (Form 1040) for instructions.
2d	Collectibles 28% rate gain. The 28% rate gain is primarily from gains on the sale or exchange of collectibles held for more than 12 months. Certain PIMCO funds may have collectibles gains.
3	Nondividend distributions. This amount represents the return of your cost (or other basis) and is nontaxable. When you redeem or exchange shares, the cost basis is reduced by the amount in this box. If all of the cost is returned, you must report future nontaxable distributions as a taxable capital gain, even though this form reports them as nontaxable distributions. Please see IRS Publication 550, Investment Income and Expenses, or consult your tax advisor for additional assistance regarding your specific situation.
4	Federal income tax withheld. If you did not provide us with a correct Social Security or Tax Identification number, we are required to withhold a percentage of your reportable dividends. This amount is shown in Box 4 and is the portion of your reportable dividends and other distributions paid to the IRS under the 24% Backup Withholding Rule. This amount should be included as tax withheld on your income tax return.
7	Foreign tax paid. The amount listed in this box represents your share of foreign taxes paid by a mutual fund (see p.6 of the year-end tax booklet). You may be able to claim foreign tax paid as an itemized deduction or credit. Please refer to IRS Form 1040 instructions or consult your tax advisor for personalized assistance.
12	Exempt-interest dividends. This box shows your tax-exempt income dividends for certain PIMCO municipal bond funds and tax-managed funds. While still exempt from federal tax, such amounts are required to be reported to the IRS. You should include this amount on Line 8b of Form 1040 or 1040A.
13	Specified private activity bond interest dividends. This box shows the portion of the interest in Box 12 from qualified private activity bonds required to be reported for alternative minimum tax (AMT) purposes. Consult your tax advisor to determine if you are subject to the AMT.

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