

### **Mailing Schedule for 2011 1099 Forms**

We are writing to let you know that beginning next year, Raymond James will adhere to the IRS's 1099 mailing deadline, which means original 2011 Composite Statement of 1099 Forms will be mailed on February 15, 2012.

In an effort to capture correct data on original 1099s, we'll extend the mailing date by 30 days for some clients who hold particular investments that are considered tax reporting pass-through vehicles. You may be affected if you hold regulated investment companies, known as mutual funds; real estate investment trusts (REITs); and/or widely held fixed investment trusts (WHFITs), such as unit investment, grantor and royalty trusts; as well as holding company depositary receipts. In addition, 1099s with anticipated cost-basis adjustments also will be delayed by 30 days.

These modifications not only align our schedule with that of the IRS, but also allow us to provide the most accurate reporting possible and will help us reduce the number of amended statements typically needed when reporting on certain investment vehicles.

Please let us know if you have any questions or concerns about this change. We would be happy to help.

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Please note, changes in tax laws or regulations may occur at any time and could substantially impact your situation. While we are familiar with the tax provisions of the issues presented herein, we are not qualified to render advice on tax or legal matters. You should discuss any tax or legal matters with the appropriate professional.