

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends \$		OMB No. 1545-0110  <b>2019</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  File with Form 1096.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2019 General Instructions for Certain Information Returns.</b>	
		<b>1b</b> Qualified dividends \$				
		<b>2a</b> Total capital gain distr. \$				<b>2b</b> Unrecap. Sec. 1250 gain \$
PAYER'S TIN	RECIPIENT'S TIN	<b>2c</b> Section 1202 gain \$		<b>2d</b> Collectibles (28%) gain \$		
RECIPIENT'S name		<b>3</b> Nondividend distributions \$		<b>4</b> Federal income tax withheld \$		
Street address (including apt. no.)		<b>5</b> Section 199A dividends \$		<b>6</b> Investment expenses \$		
		<b>7</b> Foreign tax paid \$		<b>8</b> Foreign country or U.S. possession		
City or town, state or province, country, and ZIP or foreign postal code		<b>9</b> Cash liquidation distributions \$		<b>10</b> Noncash liquidation distributions \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		<b>11</b> Exempt-interest dividends \$		<b>12</b> Specified private activity bond interest dividends \$
		2nd TIN not. <input type="checkbox"/>	<b>13</b> State	<b>14</b> State identification no.		<b>15</b> State tax withheld \$
				\$		

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110  <b>2019</b> Form <b>1099-DIV</b>
		\$		
		1b Qualified dividends		
		\$		
PAYER'S TIN		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain
		\$		
RECIPIENT'S TIN		2c Section 1202 gain		2d Collectibles (28%) gain
		\$		
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld
		\$		
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses
		\$		
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession
		\$		
		9 Cash liquidation distributions		10 Noncash liquidation distributions
		\$		
		FATCA filing requirement <input type="checkbox"/>		11 Exempt-interest dividends
		\$		
Account number (see instructions)		13 State		14 State identification no.
				15 State tax withheld

**Dividends and Distributions**

**Copy 1  
For State Tax  
Department**

Form **1099-DIV**

[www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends		OMB No. 1545-0110  <b>2019</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>  <b>Copy B For Recipient</b>  <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
		\$			
		<b>1b</b> Qualified dividends			
		\$			
<b>2a</b> Total capital gain distr.		<b>2b</b> Unrecap. Sec. 1250 gain			
\$		\$			
PAYER'S TIN	RECIPIENT'S TIN	<b>2c</b> Section 1202 gain		<b>2d</b> Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		<b>3</b> Nondividend distributions		<b>4</b> Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		<b>5</b> Section 199A dividends		<b>6</b> Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>7</b> Foreign tax paid		<b>8</b> Foreign country or U.S. possession	
		\$			
		<b>9</b> Cash liquidation distributions		<b>10</b> Noncash liquidation distributions	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>	<b>11</b> Exempt-interest dividends		<b>12</b> Specified private activity bond interest dividends
		\$		\$	
Account number (see instructions)		<b>13</b> State	<b>14</b> State identification no.	<b>15</b> State tax withheld	
				\$	
				\$	

Form **1099-DIV**

(keep for your records)

[www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1a.** Shows total ordinary dividends that are taxable. Include this amount on the "Ordinary dividends" line of Form 1040. Also, report it on Schedule B (Form 1040), if required.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Form 1040 instructions for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a.** Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See *How To Report* in the Instructions for Schedule D (Form 1040). But, if no amount is shown in boxes 2c–2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 rather than Schedule D. See the Form 1040 instructions.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 2c.** Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

**Box 2d.** Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 3.** Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows the portion of the amount in box 1a that may be eligible for the 20% qualified business income deduction under section 199A. See the Instructions for Form 1040.

**Box 6.** Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

**Box 7.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Box 8.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 9 and 10.** Show cash and noncash liquidation distributions.

**Box 11.** Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding. See *Box 4* above.

**Box 12.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.

**Boxes 13–15.** State income tax withheld reporting boxes.

**Nominees.** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2019 General Instructions for Certain Information Returns.

**Future developments.** For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV).

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110  <b>2019</b> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>  <b>Copy 2</b>  <b>To be filed with recipient's state income tax return, when required.</b>
		\$			
		1b Qualified dividends			
		\$			
PAYER'S TIN		RECIPIENT'S TIN		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain
				\$	\$
RECIPIENT'S name		2c Section 1202 gain		2d Collectibles (28%) gain	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
		11 Exempt-interest dividends		12 Specified private activity bond interest dividends	
		\$		\$	
Account number (see instructions)		13 State		14 State identification no.	
				15 State tax withheld	
				\$	
				\$	

Form **1099-DIV**

[www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV)

Department of the Treasury - Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110  <b>2019</b> Form <b>1099-DIV</b>				
		\$						
		1b Qualified dividends						
		\$						
PAYER'S TIN		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain				
		\$			\$			
RECIPIENT'S TIN		2c Section 1202 gain		2d Collectibles (28%) gain				
		\$			\$			
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld				
		\$			\$			
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses				
		\$			\$			
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession				
		\$						
		9 Cash liquidation distributions		10 Noncash liquidation distributions				
		\$			\$			
		FATCA filing requirement	11 Exempt-interest dividends			12 Specified private activity bond interest dividends		
		<input type="checkbox"/>	\$		\$			
Account number (see instructions)		2nd TIN not.		13 State		14 State identification no.		15 State tax withheld
		<input type="checkbox"/>						
								\$

**Dividends and Distributions**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

## Instructions for Payer

To complete Form 1099-DIV, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1099-DIV.

To order these instructions and additional forms, go to [www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2020.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. To file electronically, you must have

software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Foreign dividend recipient.** If the recipient of the dividend is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S. See the Instructions for Form 1042-S and Pub. 515.

**Need help?** If you have questions about reporting on Form 1099-DIV, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).