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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

9191

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	
		\$		2019 Form 1099-DIV	
		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.)		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
Account number (see instructions)		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
FATCA filing requirement <input type="checkbox"/>		11 Exempt-interest dividends		12 Specified private activity bond interest dividends	
		\$		\$	
2nd TIN not. <input type="checkbox"/>		13 State		14 State identification no.	
		\$		\$	
				\$	

Dividends and Distributions

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.

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

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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	
		\$		2019	
		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	
		\$			
FATCA filing requirement <input type="checkbox"/>		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	
				\$	
				\$	

Dividends and Distributions

**Copy 1
For State Tax
Department**

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CORRECTED (if checked)

Dividends and Distributions

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	
		\$		2019 Form 1099-DIV	
		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	
		\$		\$	
		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	
				\$	
				\$	

**Copy B
For Recipient**

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.

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Form **1099-DIV**

(keep for your records)

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.

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 2019 Form 1099-DIV	Dividends and Distributions
		\$			
		1b Qualified dividends			
		\$		Form 1099-DIV	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN	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	
		\$		\$	
		11 Exempt-interest dividends		12 Specified private activity bond interest dividends	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		13 State		14 State identification no.	
				15 State tax withheld	
				\$	
				\$	

Copy 2
To be filed with recipient's state income tax return, when required.

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

Dividends and Distributions

**Copy C
For Payer**

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

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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.

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).

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