For Official Use Only

Type or print PAYER'S name, address, ZIP code, and Federal identifying number.

Statement for Recipients of **1979**

Dividends and Distributions

Copy A
For Internal Revenue Service Center

91 ☐

Recipient's identifying number	1 Gross dividends and other distributions on stock	2 Dividends qualifying for exclusion	3 Dividends not qualifying for exclusion	4 Capital gain distributions

Type or print RECIPIENT'S name, address, and ZIP code below (Name must aline with arrow.)

Name ▶

5 Nontaxable distributions (If determinable)	6 Foreign tax paid (If eligible for foreign tax credit)	7 Foreign Country or U.S. Possession

For instructions on completing this form, see "Instructions for Form 1096."

Form **1099–DIV** ☆GPO: 1979-O-283-413 58-040-1110 Department of the Treasury—Internal Revenue Service

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Type or print PAYER'S name, address,

Statement for Recipients of **1979**

Dividends and Distributions

Statement for Recipients of **1979**

Dividends and Distributions

Copy B
For Recipient

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If this form shows two or more recipients, the recipient whose Federal identifying number is shown should file a Form 1087–DIV with the Internal Revenue Service for each of the other recipients and provide each with a copy. However, a husband or wife is not required to file a Form 1087–DIV to show payments for the other.

This information is being furnished to the Internal Revenue Service.

*Please see note on back of this copy.

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Note: The amount listed in box 2 is the amount of dividends listed in box 1 which qualify for the $100 dividend exclusion ($200 if married filing jointly). If the amount in box 2 is less than $100 ($200 if married and both spouses own the stock on which the dividends are being paid), then you do not qualify for the entire exclusion. If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income even if you file a joint return. However, neither of you can use any part of the $100 exclusion not used by the other in the case of stock owned separately.

For example, if you had $300 in dividends and your spouse had $20, only $120 may be subtracted. If all of the stock on which the $320 of dividends was received had been held jointly, then you and your spouse could subtract $200 ($100 each).

The entire amount in box 1 must be reported as dividend income.

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Statement for Recipients of

Dividends and Distributions

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For Payer

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