

9191

 VOID CORRECTED

For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy A For Internal Revenue Service Center For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
		2 Dividends qualifying for exclusion		
PAYER'S Federal identification number		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
RECIPIENT'S identification number				
Type or machine print RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
Street address		7 Foreign tax paid	8 Foreign country or U.S. possession	
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)		9 Cash	10 Noncash (Fair market value)	

Form 1099-DIV

Do NOT Cut or Separate Forms on This Page

Department of the Treasury - Internal Revenue Service

9191

 VOID CORRECTED

For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy A For Internal Revenue Service Center For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
		2 Dividends qualifying for exclusion		
PAYER'S Federal identification number		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
RECIPIENT'S identification number				
Type or machine print RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
Street address		7 Foreign tax paid	8 Foreign country or U.S. possession	
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)		9 Cash	10 Noncash (Fair market value)	

Form 1099-DIV

Do NOT Cut or Separate Forms on This Page

Department of the Treasury - Internal Revenue Service

9191

 VOID CORRECTED

For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy A For Internal Revenue Service Center For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Form 1099 Series, 1098, 5498, and 1096.
		2 Dividends qualifying for exclusion		
PAYER'S Federal identification number		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
RECIPIENT'S identification number				
Type or machine print RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
Street address		7 Foreign tax paid	8 Foreign country or U.S. possession	
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)		9 Cash	10 Noncash (Fair market value)	

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty will be imposed on you if this dividend income is taxable and the IRS determines that it has not been reported.
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion		
PAYER'S Federal identification number	RECIPIENT'S identification number	5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
RECIPIENT'S name (first, middle, last)		7 Foreign tax paid	8 Foreign country or U.S. possession	
		Liquidation Distributions		
Street address		9 Cash	10 Noncash (Fair market value)	
City, state, and ZIP code				
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty will be imposed on you if this dividend income is taxable and the IRS determines that it has not been reported.
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion		
PAYER'S Federal identification number	RECIPIENT'S identification number	5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
RECIPIENT'S name (first, middle, last)		7 Foreign tax paid	8 Foreign country or U.S. possession	
		Liquidation Distributions		
Street address		9 Cash	10 Noncash (Fair market value)	
City, state, and ZIP code				
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty will be imposed on you if this dividend income is taxable and the IRS determines that it has not been reported.
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion		
PAYER'S Federal identification number	RECIPIENT'S identification number	5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
RECIPIENT'S name (first, middle, last)		7 Foreign tax paid	8 Foreign country or U.S. possession	
		Liquidation Distributions		
Street address		9 Cash	10 Noncash (Fair market value)	
City, state, and ZIP code				
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

The amount listed in Box 2 is the amount of dividends that qualifies for the dividend exclusion. You are allowed an exclusion of \$100 (\$200 in the case of a joint return) of the total of the amounts received during the tax year as qualifying dividends.

Report the amount shown in Box 1 on the Dividends line of your income tax return. Then use the amount in Box 2 to arrive at the proper amount of the exclusion for the year. See the instructions for your income tax return for more information on how to report the income and take the exclusion.

If you receive dividends from a regulated investment company (including money market funds), the company will tell you if any portion qualifies for the exclusion.

Any amount shown in Box 4 represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9**, Payer's Request for Taxpayer Identification

Instructions for Recipient

The amount listed in Box 2 is the amount of dividends that qualifies for the dividend exclusion. You are allowed an exclusion of \$100 (\$200 in the case of a joint return) of the total of the amounts received during the tax year as qualifying dividends.

Report the amount shown in Box 1 on the Dividends line of your income tax return. Then use the amount in Box 2 to arrive at the proper amount of the exclusion for the year. See the instructions for your income tax return for more information on how to report the income and take the exclusion.

If you receive dividends from a regulated investment company (including money market funds), the company will tell you if any portion qualifies for the exclusion.

Any amount shown in Box 4 represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9**, Payer's Request for Taxpayer Identification

Instructions for Recipient

The amount listed in Box 2 is the amount of dividends that qualifies for the dividend exclusion. You are allowed an exclusion of \$100 (\$200 in the case of a joint return) of the total of the amounts received during the tax year as qualifying dividends.

Report the amount shown in Box 1 on the Dividends line of your income tax return. Then use the amount in Box 2 to arrive at the proper amount of the exclusion for the year. See the instructions for your income tax return for more information on how to report the income and take the exclusion.

If you receive dividends from a regulated investment company (including money market funds), the company will tell you if any portion qualifies for the exclusion.

Any amount shown in Box 4 represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See **Form W-9**, Payer's Request for Taxpayer Identification

Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Amounts listed in Box 6 as nontaxable distributions are usually a return of capital. Once you have received an amount equal to your cost, or other basis, these distributions are taxable to you as capital gain distributions even if the payer lists them as nontaxable. For more information, see **Publication 550**, Investment Income and Expenses.

If this form shows two or more recipients, or if the amounts shown include dividends or distributions belonging to another person, the recipient who is acting as a nominee and whose Federal identification number is shown should file a nominee form with the Internal Revenue Service to show the proper distribution of the amounts shown. Use another Form 1099-DIV, complete a **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, and file both forms with the Internal Revenue Service Center. A husband or wife is not required to file a nominee return to show payments for the other.

Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Amounts listed in Box 6 as nontaxable distributions are usually a return of capital. Once you have received an amount equal to your cost, or other basis, these distributions are taxable to you as capital gain distributions even if the payer lists them as nontaxable. For more information, see **Publication 550**, Investment Income and Expenses.

If this form shows two or more recipients, or if the amounts shown include dividends or distributions belonging to another person, the recipient who is acting as a nominee and whose Federal identification number is shown should file a nominee form with the Internal Revenue Service to show the proper distribution of the amounts shown. Use another Form 1099-DIV, complete a **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, and file both forms with the Internal Revenue Service Center. A husband or wife is not required to file a nominee return to show payments for the other.

Number and Certification, for information on backup withholding. Include this on your income tax return as tax withheld.

Amounts listed in Box 6 as nontaxable distributions are usually a return of capital. Once you have received an amount equal to your cost, or other basis, these distributions are taxable to you as capital gain distributions even if the payer lists them as nontaxable. For more information, see **Publication 550**, Investment Income and Expenses.

If this form shows two or more recipients, or if the amounts shown include dividends or distributions belonging to another person, the recipient who is acting as a nominee and whose Federal identification number is shown should file a nominee form with the Internal Revenue Service to show the proper distribution of the amounts shown. Use another Form 1099-DIV, complete a **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, and file both forms with the Internal Revenue Service Center. A husband or wife is not required to file a nominee return to show payments for the other.

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
PAYER'S Federal identification number	RECIPIENT'S identification number			
RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
		7 Foreign tax paid	8 Foreign country or U.S. possession	
Street address		Liquidation Distributions		
City, state, and ZIP code		9 Cash	10 Noncash (Fair market value)	
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
PAYER'S Federal identification number	RECIPIENT'S identification number			
RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
		7 Foreign tax paid	8 Foreign country or U.S. possession	
Street address		Liquidation Distributions		
City, state, and ZIP code		9 Cash	10 Noncash (Fair market value)	
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross dividends and other distributions on stock	OMB No. 1545-0110 1985 Statement for Recipients of	Dividends and Distributions
		2 Dividends qualifying for exclusion		
		3 Dividends not qualifying for exclusion	4 Federal income tax withheld	
PAYER'S Federal identification number	RECIPIENT'S identification number			
RECIPIENT'S name (first, middle, last)		5 Capital gain distributions	6 Nontaxable distributions (if determinable)	
		7 Foreign tax paid	8 Foreign country or U.S. possession	
Street address		Liquidation Distributions		
City, state, and ZIP code		9 Cash	10 Noncash (Fair market value)	
Account number (optional)				

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service