

9191

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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

2 Dividends qualifying for exclusion

3 Dividends not qualifying for exclusion

OMB No.1545-0110

1986

Statement for Recipients of

Dividends and Distributions

PAYER'S Federal identification number RECIPIENT'S identification number

Type or machine print RECIPIENT'S name (first, middle, last)

Street address

City, state, and ZIP code

Account number (optional)

5 Capital gain distributions

7 Foreign tax paid

9 Cash

4 Federal income tax withheld

6 Nontaxable distributions (if determinable)

8 Foreign country or U.S. possession

Liquidation Distributions

10 Noncash (Fair market value)

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 For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

Form **1099-DIV**

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Department of the Treasury - Internal Revenue Service

Instructions for Recipient

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

Report the amount shown in Box 1 on the Dividends line of your income tax return or, if required, list your dividends on the separate schedule of your 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 the amount shown in Box 1 is a distribution from an employee stock ownership plan (ESOP), it does not qualify for the dividend exclusion. Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose.

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 amount 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 a capital gain even if the payer lists them as nontaxable. For more information, see **Publication 550**, Investment Income and Expenses.

If your Federal identification number is shown on this form, and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each. File Form(s) 1099-DIV with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On Forms 1099-DIV and 1096, you should be listed as the "payer." On Form 1099-DIV, the other owner(s) should be listed as the "recipient." A husband or wife is not required to file a nominee return to show payments for the other.

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