

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 \$	OMB No. 1545-0110 1988 Statement for Recipients of	Dividends and Distributions	
		2 Investment expenses included in Box 1 \$			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions \$			Copy A For Internal Revenue Service Center For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.
Type or machine print RECIPIENT'S name (first, middle, last)		4 Federal income tax withheld \$	5 Nontaxable distributions (if determinable) \$		
Street address		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
City, state, and ZIP code		Liquidation Distributions			
Account number (optional)		8 Cash \$	9 Noncash (Fair market value) \$		

Form 1099-DIV

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		\$		
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Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1.—Report the amount shown on the “Dividends” line of your income tax return or, if required, list your dividends on the separate schedule of your tax return. See the instructions for your income tax return for more information on how to report the income.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). 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.

Box 2.—The amount shown is your share of the expenses of a regulated investment company, including a mutual fund, which is included as a dividend in Box 1. The full amount shown in Box 1 must be reported as income on your tax return. The expenses shown in Box 2 are deductible as a “Miscellaneous Deduction” only if you itemize your deductions. Generally, the actual amount you should have received or had credited to you is the amount in Box 1 less the amount in Box 2.

Box 3.—Report the amount shown as a capital gain on your tax return. This amount is also included in Box 1. See your Form 1040 instructions.

Box 4.—Any amount shown 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, 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.—Amounts shown 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**.

Nominees.—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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