

9191

 VOID CORRECTED

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) \$	OMB No. 1545-0110 1990 Statement for Recipients of	Dividends and Distributions
		1b Ordinary dividends \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	1c Capital gain distributions \$	1d Nontaxable 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, and W-2G.
Type or machine print RECIPIENT'S name		1e Investment expenses \$	2 Federal income tax withheld \$	
Street address		3 Foreign tax paid \$	4 Foreign country or U.S. possession	
City, state, and ZIP code		Liquidation Distributions		
Account number (optional)		5 Cash \$	6 Noncash (Fair market value) \$	

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

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Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1a.—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file **Form 1040A**, report the sum of Boxes 1b and 1e. If you file **Schedule B (Form 1040)**, to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on **Schedule D (Form 1040)** or the "Capital gain distributions" line.

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 1b.—Ordinary dividends are fully taxable and are included in Box 1a.

Box 1c.—Capital gain distributions are included in Box 1a.

Box 1d.—Amounts shown are usually a return of capital that reduce your basis in the stock. 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. This amount is included in Box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

Box 1e.—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund, which is included as a dividend in

Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Shows 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 3.—You may elect to claim the amount shown as a deduction or a credit. See **Pub. 514**, Foreign Tax Credit for Individuals.

Nominees.—If your Federal identification number is shown on this form and 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, and you must furnish a Form 1099-DIV 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 each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show payments owned by the other.

*U.S. GOVERNMENT PRINTING OFFICE. 1989-245-230

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