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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends \$	OMB No. 1545-0110 2002 Form 1099-DIV	Dividends and Distributions
		2a Total capital gain distr. \$		
		2b 28% rate gain \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain \$	2d Unrecap. sec. 1250 gain \$	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2e Section 1202 gain \$	3 Nontaxable distributions \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	8 Cash liquidation distr. \$	9 Noncash liquidation distr. \$	

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

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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 or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1. Ordinary dividends, which include any net short-term capital gains from a mutual fund, are fully taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040A. Also report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), if required. This amount includes any amount shown in box 5.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Report it as a dividend on your income tax return, but treat it as a plan distribution, not as investment income, for any other purpose.

Box 2a. Shows total capital gain distributions (long-term) from a regulated investment company or real estate investment trust. Amounts shown in boxes 2b, 2c, 2d, and 2e are included in box 2a. Report the amount in box 2a on Schedule D (Form 1040), Part II. But, if **no amount** is shown in boxes 2b–2e and your **only** capital gains and losses are capital gain distributions, you may be able to report the amount in box 2a on the "Capital gain or (loss)" line of Form 1040 or on the "Capital gain distributions" line of Form 1040A rather than on Schedule D (Form 1040). See the Form 1040 or 1040A instructions.

Box 2b. Shows 28% rate gain from sales or exchanges of collectibles. Report this amount on Schedule D (Form 1040), Part II.

Box 2c. Shows qualified 5-year gain that may be taxed at an 8% capital gains rate. Report this amount on Schedule D (Form 1040). See the Schedule D (Form 1040) instructions.

Box 2d. Shows unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the **Unrecaptured Section 1250 Gain Worksheet** in the Schedule D instructions (Form 1040).

Box 2e. Shows section 1202 gain from certain small business stock that may be subject to a 50% exclusion. See the Schedule D (Form 1040) instructions.

Box 3. Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future nontaxable distributions as capital gains, even though this form shows them as nontaxable. See **Pub. 550, Investment Income and Expenses**.

Box 4. Shows backup withholding. For example, a payer must backup withhold on certain payments at a 30% rate if you did not give your taxpayer identification number to the payer. 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. Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1.

Box 6. Shows the foreign tax you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Boxes 8 and 9. Shows cash and noncash liquidation distributions.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A husband or wife is not required to file a nominee return to show amounts owned by the other. See the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G**.

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Dividends and Distributions

**Copy C
For Payer**

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Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 Instructions for Form 1099-DIV**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you*

cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2003.

File Copy A of this form with the IRS by February 28, 2003. If you file electronically, the due date is March 31, 2003.

Foreign dividend recipient. If the recipient of the dividend is a nonresident alien, you may have to withhold Federal income tax and file **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding. See the **Instructions for Form 1042-S** and **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.

