

9797

 VOID CORRECTED

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends \$	OMB No. 1545-0118 1991	
		2 Nonpatronage distributions \$		
		3 Per-unit retain allocations \$		
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	Copy A For Internal Revenue Service Center File with Form 1096. 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		5 Redemption of nonqualified notices and retain allocations \$		
Street address (including apt. no.)		6 Investment credit \$		7 Energy investment credit \$
City, state, and ZIP code		8 Jobs credit \$		9 Low-income housing credit \$
Account number (optional)	2nd TIN Not. <input type="checkbox"/>			

Form 1099-PATR

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Taxable Distributions Received From Cooperatives

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 patronage dividend income is taxable and the IRS determines that it has not been reported.

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Instructions for Recipient

Distributions you received from a cooperative may be includible in your income. Generally, if you are an individual, report any amounts shown in Boxes 1, 2, 3, and 5 as income, unless nontaxable, on **Schedule F (Form 1040)**, Farm Income and Expenses, **Schedule C (Form 1040)**, Profit or Loss From Business, or **Form 4835**, Farm Rental Income and Expenses. See the instructions for Schedule F (Form 1040) and **Publication 225**, Farmer's Tax Guide, for more information.

Box 1.—Shows patronage dividends paid to you during the year in cash, qualified written notices of allocation (at stated dollar value), or other property (not including nonqualified allocations). Any of the dividends that were paid on (1) property bought for personal use, or (2) capital assets or depreciable property used in your business are not taxable. However, if (2) applies, reduce the basis of the assets by this amount.

Box 2.—Shows nonpatronage distributions paid to you during the year in cash, qualified written notices of allocation, or other property (not including nonqualified written notices of allocation).

Box 3.—Shows per-unit retain allocations paid to you during the year in cash, qualified per-unit retain certificates, or other property.

Box 4.—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 5.—Shows amounts you received when you redeemed nonqualified written notices of allocation and nonqualified per-unit retain allocations. Because these were not taxable when issued to you, you must report the redemption as ordinary income to the extent of the stated dollar value.

Boxes 6, 7, 8, and 9.—Show unused credits that are being passed through to you by the cooperative. See the instructions for your income tax return for information about how to take these credits.

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