

9797

VOID

CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends	OMB No. 1545-0118 1996 Form 1099-PATR	Taxable Distributions Received From Cooperatives
		\$		
		2 Nonpatronage distributions		
3 Per-unit retain allocations				
\$				
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		
Street address (including apt. no.)		6	7 Energy investment credit	
City, state, and ZIP code		\$	\$	
Account number (optional)		8 Jobs credit	9 Patron's AMT adjustment	
		\$	\$	
		2nd TIN Not. <input type="checkbox"/>		

Form **1099-PATR**

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends	OMB No. 1545-0118 1996 Form 1099-PATR	Taxable Distributions Received From Cooperatives Copy B For Recipient <small>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.</small>
		\$		
		2 Nonpatronage distributions		
\$				
PAYER'S Federal identification number		RECIPIENT'S identification number		
		4 Federal income tax withheld		
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		
		\$		
Street address (including apt. no.)		6	7 Energy investment credit	
		\$	\$	
City, state, and ZIP code		8 Jobs credit	9 Patron's AMT adjustment	
		\$	\$	
Account number (optional)				

Form **1099-PATR**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

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)**, Profit or Loss From Farming; **Schedule C (Form 1040)**, Profit or Loss From Business; **Schedule C-EZ (Form 1040)**, Net Profit From Business; or **Form 4835**, Farm Rental Income and Expenses. See the instructions for Schedule F (Form 1040) and **Pub. 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 31% 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, and 8.—These boxes and the box under boxes 8 and 9 may show unused credits passed through to you by the cooperative. Report these credits on the following forms: 3468—energy credit; 5884—jobs credit; 8844—empowerment zone employment; 8845—Indian employment. See the instructions for your income tax return for information about where to report other credits.

Box 9.—Shows the Alternative Minimum Tax (AMT) adjustment passed through to you by the cooperative. Report this amount on Form 6251 on the "Patron's adjustment" line under "Other" in Part I, or on Form 4626 on the "Other adjustments" line, as applicable.

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PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends	OMB No. 1545-0118 1996 Form 1099-PATR
		\$	
		2 Nonpatronage distributions	
		\$	
		3 Per-unit retain allocations	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	
		\$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Redemption of nonqualified notices and retain allocations	
		\$	
		6	7 Energy investment credit
		\$	\$
		8 Jobs credit	9 Patron's AMT adjustment
		\$	\$
Account number (optional)	2nd TIN Not. <input type="checkbox"/>		

**Taxable
Distributions
Received From
Cooperatives**

**Copy C
For Payer**

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

Form **1099-PATR**

Department of the Treasury - Internal Revenue Service

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **1996 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the recipient by January 31, 1997.

File Copy A of this form with the IRS by February 28, 1997.

Foreign Recipient.—If you make payments to a foreign person, you may have to withhold Federal income tax and report on **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 Corporations.



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