

9797

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118 2000 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		5 Redemption of nonqualified notices and retain allocations \$	
Street address (including apt. no.)		6 \$	7 Investment credit \$
City, state, and ZIP code		8 Work opportunity credit \$	9 Patron's AMT adjustment \$
Account number (optional)	2nd TIN Not. <input type="checkbox"/>		

Taxable Distributions Received From Cooperatives

Copy A
For Internal Revenue Service Center File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-PATR**

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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

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 who have not furnished 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 6–8. 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—investment credit; 5884—work opportunity credit; 8844—empowerment zone employment credit; 8845—Indian employment credit; 8861—welfare-to-work credit. See the Form 1040 instructions 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 (for individuals) on the "Patron's adjustment" line under "Other" in Part I, or on Form 4626 (for corporations) on the "Other adjustments" line.

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Form **1099-PATR**

Department of the Treasury - Internal Revenue Service

Payers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 1099-PATR and other forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 Instructions for Form 1099-PATR**. A chart in the general 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). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.gov.

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's Internet Web Site.*



Due dates. Furnish Copy B of this form to the recipient by January 31, 2001. File Copy A of this form with the IRS by February 28, 2001. If you file electronically, the due date is April 2, 2001.

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.