

9797

 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2012 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	6 Domestic production activities deduction
		\$	\$
Street address (including apt. no.)			7 Investment credit
			\$
City, state, and ZIP code		8 Work opportunity credit	9 Patron's AMT adjustment
		\$	\$
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Other credits and deductions	
		\$	

**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
2012 General

**Instructions for
Certain Information
Returns.**

Form **1099-PATR**

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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		\$	
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		\$	\$
			7 Investment credit
		\$	\$
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		\$	\$
Account number (see instructions)		10 Other credits and deductions	
		\$	

**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), Schedule C (Form 1040), or Form 4835. See the Instructions for Schedule F (Form 1040) and Pub. 225 for more information.

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

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 dividends 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. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 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.

Box 6. Shows the deduction amount you may take based on your portion of patronage dividends or per-unit retain allocations (boxes 1 and 3) attributable to qualified production activities income. To claim the deduction amount, this amount must have been designated in a written notice sent to you from the cooperative within the payment period under section 1382(d). Enter on the appropriate line of Form 8903.

Boxes 7, 8, and 10. These boxes may show unused credits and deductions passed through to you by the cooperative. Generally, if your only source for a credit is from the cooperative, you are not required to complete the source credit form or attach it to Form 3800. Therefore, the following credits may be reported directly on Form 3800: the work opportunity credit (Form 5884); the small ethanol and cellulosic biofuel producer credits (Form 6478); the renewable electricity production credit (Form 8835, Part I); the Indian employment credit (Form 8845); and the energy efficient appliance credit (Form 8909). However, for the following credits, complete the forms shown and follow the instructions on the form for how to report the credit: the investment credit (Form 3468); the renewable electricity, refined coal, and Indian coal production credit (Form 8835, Part II); the biodiesel and renewable diesel fuels credit (Form 8864); and the agricultural chemicals security credit (Form 8931). For information on how to report other credits and deductions (including depreciation) that may be passed through to you, see the instructions for Schedules C and F (Form 1040) and Pub. 946.

Box 9. Shows the alternative minimum tax (AMT) adjustment passed through to you by the cooperative. Report this amount on Form 6251 on the appropriate line in Part I.

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		\$	

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2012 General Instructions for Certain Information Returns.**

Form **1099-PATR**

Department of the Treasury - Internal Revenue Service

Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-PATR are the 2012 General Instructions for Certain Information Returns and the 2012 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. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2013.

File Copy A of this form with the IRS by February 28, 2013. If you file electronically, the due date is April 1, 2013. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

Foreign recipient. If the recipient 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.

Need help? If you have questions about reporting on Form 1099-PATR, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.