

9797

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118 2018 Form 1099-PATR
		\$	
		2 Nonpatronage distributions	
		\$	
		3 Per-unit retain allocations	
		\$	
PAYER'S TIN	RECIPIENT'S TIN	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 or town, state or province, country, and ZIP or foreign postal code		8 Work opportunity credit	9 Patron's AMT adjustment
		\$	\$
Account number (see instructions)	2nd TIN not.	10 Other credits and deductions	
	<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 **2018 General Instructions for Certain Information Returns.**

CORRECTED (if checked)

**Taxable
Distributions
Received From
Cooperatives**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118 2018 Form 1099-PATR
		2 Nonpatronage distributions \$	
		3 Per-unit retain allocations \$	
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld \$	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Redemption of nonqualified notices and retain allocations \$	6 Domestic production activities deduction \$
			7 Investment credit \$
Account number (see instructions)		8 Work opportunity credit \$	9 Patron's AMT adjustment \$
		10 Other credits and deductions \$	

**Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. 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)

www.irs.gov/Form1099PATR 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 taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

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 didn't 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.

Box 7. This box shows unused investment credits passed through to you by the cooperative. Use Form 3468, and its instructions, to figure the amount of credit to which you are entitled.

Box 8. This box shows unused work opportunity credits passed through to you by the cooperative. Use Form 5884 to figure the amount of credit to which you are entitled. If your only source of the credit is the cooperative, use Form 3800 instead.

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.

Box 10. This box shows other unused credits and deductions (including depreciation) passed through to you by the cooperative. For information on how to report credits, see the instructions for the specific credit form. For information on how to report deductions, see the instructions for Schedules C and F (Form 1040) and Pub. 946.

Future developments. For the latest information about developments related to Form 1099-PATR and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099PATR.

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		\$	
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PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld	
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		\$	\$
			7 Investment credit
		\$	\$
		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 C

For Payer

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**

Form **1099-PATR**

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form 1099-PATR, use:

- the 2018 General Instructions for Certain Information Returns, and
- the 2018 Instructions for Form 1099-PATR.

To order these instructions and additional forms, go to www.irs.gov/orderforms.

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, 2019.

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

Foreign recipient. If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S. See the Instructions for Form 1042-S and Pub. 515.

Need help? If you have questions about reporting on Form 1099-PATR, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).