



## Attention:

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Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these forms.

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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 Form <b>1099-PATR</b> (Rev. April 2025) For calendar year _____
		2 Nonpatronage distributions \$	
		3 Per-unit retain allocations \$	
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld \$	5 Redeemed nonqualified notices \$
RECIPIENT'S name		6 Section 199A(g) deduction \$	7 Qualified payments (Section 199A(b)(7)) \$
Street address (including apt. no.)		8 Section 199A(a) qual. items \$	9 Section 199A(a) SSTB items \$
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit \$	11 Work opportunity credit \$
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 Other credits and deductions \$	13 Specified Coop <input type="checkbox"/>

**Taxable  
Distributions  
Received From  
Cooperatives**

**Copy A  
For  
Internal Revenue  
Service Center**

For filing information,  
Privacy Act, and  
Paperwork Reduction  
Act Notice, see the  
**General Instructions  
for Certain  
Information Returns.**  
[www.irs.gov/Form1099](http://www.irs.gov/Form1099)

Form **1099-PATR** (Rev. 4-2025)

Cat. No. 14435F

[www.irs.gov/Form1099PATR](http://www.irs.gov/Form1099PATR)

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

**Taxable  
Distributions  
Received From  
Cooperatives**

**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.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Patronage dividends \$	OMB No. 1545-0118 Form <b>1099-PATR</b> (Rev. April 2025) For calendar year _____
		<b>2</b> Nonpatronage distributions \$	
		<b>3</b> Per-unit retain allocations \$	
PAYER'S TIN	RECIPIENT'S TIN	<b>4 Federal income tax withheld</b> \$	<b>5</b> Redeemed nonqualified notices \$
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Section 199A(g) deduction \$	<b>7</b> Qualified payments (Section 199A(b)(7)) \$
		<b>8</b> Section 199A(a) qual. items \$	<b>9</b> Section 199A(a) SSTB items \$
		<b>10</b> Investment credit \$	<b>11</b> Work opportunity credit \$
Account number (see instructions)		<b>12</b> Other credits and deductions \$	<b>13</b> Specified Coop <input type="checkbox"/>

## 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 ordinary income, unless nontaxable, on your income tax return. You must report any redemptions in boxes 2 and 5 as ordinary income to the extent of the stated dollar value because they were not taxable when issued to you. Amounts shown in boxes 7, 8, and 9 are information needed to compute your section 199A(a) deduction. See the instructions for Form 8995 or 8995-A for more information.

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN. 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, and amounts you received in redemption of nonqualified written notices of allocation from nonpatronage sources.

**Box 3.** Shows patronage 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 TIN. See Form W-9 and Pub. 505 for more information. Report 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 from patronage sources.

**Box 6.** Shows your share of the cooperative's section 199A(g) deduction passed through to you. The amount must have been designated in a written notice sent to you from the cooperative during the section 1382(d) payment period. To claim the deduction, you must not be a C corporation.

**Box 7.** Shows the amount of qualified payments paid to you on which the cooperative computed its section 199A(g) deduction. If there is an amount in this box and the amount is related to a trade or business for which you are claiming a section 199A(a) deduction, you are required to compute a reduction to your deduction per section 199A(b)(7).

**Box 8.** Shows items received and reported in boxes 1, 2, 3, and 5 that may qualify as qualified items from trades or businesses that are not a specified service trade or business (SSTB) for purposes of the section 199A(a) deduction. Items relating to SSTBs are reported separately in box 9.

**Box 9.** Shows amounts received and reported in boxes 1, 2, 3, and 5 from an SSTB that may qualify as qualified items for purposes of the section 199A(a) deduction. Use Form 8995 or 8995-A to determine your section 199A(a) deduction.

**Box 10.** Shows investment credits passed through to you by the cooperative. Use Form 3468 to compute your allowable credit.

**Box 11.** Shows work opportunity credits passed through to you. Use Form 5884 or 3800 to compute your allowable credit.

**Box 12.** Shows other credits and deductions passed through to you. For information on how to report credits, see the instructions for the specific credit form.

**Box 13.** If this box is checked, the information reported to you is from a specified agricultural or horticultural cooperative, as defined in section 199A(g)(4)(A).

**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](http://www.irs.gov/Form1099PATR).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.