

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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VOID  CORRECTED

**Dividends and Distributions**

**2008**

Form **1099-DIV**

**Copy A**

**For Internal Revenue Service Center**

**File with Form 1096.**

**For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110
		\$	
		1b Qualified dividends	
		\$	
		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain
		\$	\$
PAYER'S federal identification number	RECIPIENT'S identification number		
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain
Street address (including apt. no.)		\$	\$
		3 Nondividend distributions	4 Federal income tax withheld
City, state, and ZIP code		\$	\$
Account number (see instructions)		6 Foreign tax paid	7 Foreign country or U.S. possession
2nd TIN not.		\$	\$
<input type="checkbox"/>		8 Cash liquidation distributions	9 Noncash liquidation distributions
		\$	\$

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

**Dividends and Distributions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<p><b>2008</b></p> <p>Form <b>1099-DIV</b></p>	<p><b>Copy B</b> <b>For Recipient</b></p>	
		\$				
		1b Qualified dividends				
PAYER'S federal identification number		RECIPIENT'S identification number				
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code  Account number (see instructions)		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		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.	
		\$	\$			
		2c Section 1202 gain	2d Collectibles (28%) gain			
		\$	\$			
		3 Nondividend distributions	4 <b>Federal income tax withheld</b>			
Account number (see instructions)		5 Investment expenses	6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$	\$	\$		
		8 Cash liquidation distributions	9 Noncash liquidation distributions			
		\$	\$			

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipients

**What's New?** The 5% capital gains rate is reduced to zero after December 31, 2007. See box 1b.

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

**Box 1a.** Shows total ordinary dividends that are taxable. Include this amount on line 9a of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), if required.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040/1040A but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for the 15% or zero capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

**Box 2a.** Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2c–2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet—Line 19 in the Schedule D instructions (Form 1040).

**Box 2c.** Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to a 50% exclusion. See the Schedule D (Form 1040) instructions.

**Box 2d.** Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet—Line 18 in the instructions for Schedule D (Form 1040).

**Box 3.** Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.

**Box 4.** Shows backup withholding. For example, a payer must backup withhold on certain payments at a 28% rate if you did not give your taxpayer identification number to the payer. 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 your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1a.

**Box 6.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Box 7.** This box should be left blank if a regulated investment company reported the foreign tax shown in box 6.

**Boxes 8 and 9.** Shows cash and noncash liquidation distributions.

**Nominees.** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A husband or wife is not required to file a nominee return to show amounts owned by the other. See the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

VOID     CORRECTED

**Dividends and Distributions**

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<p style="font-size: 2em; font-weight: bold;">2008</p> <p>Form <b>1099-DIV</b></p>	<p style="text-align: right;"><b>Copy C For Payer</b></p>	
		\$				
		1b Qualified dividends				
PAYER'S federal identification number		RECIPIENT'S identification number				
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		<p>For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b></p>	
		\$	\$			
		2c Section 1202 gain	2d Collectibles (28%) gain			
		\$	\$			
		3 Nondividend distributions	4 Federal income tax withheld			
Account number (see instructions)		2nd TIN not.				
		<input type="checkbox"/>				
		5 Investment expenses	6 Foreign tax paid	7 Foreign country or U.S. possession		
8 Cash liquidation distributions		9 Noncash liquidation distributions				
		<input type="checkbox"/>				

## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-DIV are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Form 1099-DIV. 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 the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

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

**Due dates.** Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have

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

**Foreign dividend recipient.** If the recipient of the dividend 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-DIV, 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 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.