

9191

 VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110	<b>2000</b>	<b>Dividends and Distributions</b>
		\$	2a Total capital gain distr.		
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
RECIPIENT'S name		2d Section 1202 gain	3 Nontaxable distributions		
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Cash liquidation distr.	9 Noncash liquidation distr.		
		\$	\$		

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page — Do NOT Cut or Separate Forms on This Page**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110  <b>2000</b>  Form <b>1099-DIV</b>
		\$	
		2a Total capital gain distr.	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain
		\$	\$
RECIPIENT'S name		2d Section 1202 gain	3 Nontaxable distributions
		\$	\$
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses
		\$	\$
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession
		\$	
Account number (optional)		8 Cash liquidation distr.	9 Noncash liquidation distr.
		\$	\$

**Dividends and Distributions**

**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-DIV**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Caution:** *If an amount appears in box 2a, you must file Form 1040. You may not file Form 1040A.*

**Box 1.** Ordinary dividends, which include any net short-term capital gains from a mutual fund, are fully taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040A. Also report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), if required. This amount includes any amount shown in box 5.

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

**Box 2a.** Shows total capital gain distributions (long-term) from a regulated investment company or real estate investment trust. Amounts shown in boxes 2b, 2c, and 2d are included in box 2a. Report the amount in box 2a on Schedule D (Form 1040), Part II. But, if **no amount** is shown in boxes 2b–2d and your **only** capital gains and losses are capital gain distributions, you may be able to report the amount in box 2a on the "Capital gain or (loss)" line of Form 1040 rather than on Schedule D (Form 1040). See the Form 1040 instructions.

**Box 2b.** Shows 28% rate gain from sales or exchange of collectibles. Report this amount on Schedule D (Form 1040), Part II.

**Box 2c.** Shows unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the **Unrecaptured Section 1250 Gain Worksheet** in the Instructions for Schedule D (Form 1040).

**Box 2d.** Section 1202 gain from certain small business stock may be subject to a 50% exclusion. See the Schedule D (Form 1040) instructions.

**Box 3.** This part of the distribution 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 nontaxable distributions as capital gains, even though this form shows them as nontaxable. See **Pub. 550**, Investment Income and Expenses.

**Box 4.** Shows backup withholding. For example, persons not furnishing 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.** Any amount shown is 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 1.

**Box 6.** You may be able to claim this foreign tax as a deduction or a credit on Form 1040. See your Form 1040 instructions.

**Boxes 8 and 9.** Show 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 **2000 General Instructions for Forms 1099, 1098, 5498, and W-2G**.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Ordinary dividends	OMB No. 1545-0110  <b>2000</b>  Form <b>1099-DIV</b>
	\$	
	2a Total capital gain distr.	
	\$	

**Dividends and Distributions**

PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain
		\$	\$
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		2d Section 1202 gain	3 Nontaxable distributions
		\$	\$
		4 Federal income tax withheld	5 Investment expenses
		\$	\$
		6 Foreign tax paid	7 Foreign country or U.S. possession
		\$	
Account number (optional)	2nd TIN Not. <input type="checkbox"/>	8 Cash liquidation distr.	9 Noncash liquidation distr.
		\$	\$

**Copy C For Payer**

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

Form **1099-DIV**

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-DIV 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-DIV**. 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](http://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 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 Corporations.