

9191

 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110	1998	Dividends and Distributions
		\$			
		2a Total capital gain distr.		Form 1099-DIV	
		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number	2b 28% rate gain	2c Unrecap. sec. 1250 gain	Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.	
		\$	\$		
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

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CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends	OMB No. 1545-0110 1998 Form 1099-DIV
		\$	
		2a Total capital gain distr.	
		\$	
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		\$	\$
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		\$	\$
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		\$	
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 report it on Schedule D (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 "Dividends" line of Form 1040 or 1040A. Also report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), as appropriate. 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. Total capital gain distributions (long-term) from a regulated investment company or real estate investment trust. Box 2a includes amounts shown in boxes 2b, 2c, and 2d. Report the amount in box 2a in Part II, Schedule D (Form 1040). **If an amount appears in boxes 2b–2d, you must report them on the proper lines of Schedule D (Form 1040).**

Box 2b. 28% rate gain from sales or exchanges of assets (including installment payments received) held over 1 year but not over 18 months and **all** collectibles gains and losses. Report this amount on Schedule D (Form 1040), Part II.

Box 2c. Unrecaptured section 1250 gain from certain depreciable real property. Report this amount on Schedule D (Form 1040), Part IV.

Box 2d. Section 1202 gain from certain small business stock is subject to a 50% exclusion. See 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), you must report future nontaxable distributions as capital gains, even though this form shows them as nontaxable. For more information, 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 liquidating distributions.

Nominees. If your Federal identification number is shown on this form and the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV 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 **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Ordinary dividends	OMB No. 1545-0110 1998 Form 1099-DIV
	\$	
	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 Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those 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).

Due dates. Furnish Copy B of this form to the recipient by February 1, 1999.

File Copy A of this form with the IRS by March 1, 1999.

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.

