|  | TP1 UOID                                | [                                     | CORRECTED  |           |                              |  |   |
|--|---|---------------------------------------|--|-----------|------------------------------|--|---|
| Type or machine print PAYER'S name, st | reet address, city, state, and ZIP code |                                       | Gross dividends and other distributions on stock (Total                        | OM        | IB No. 1545-0110             |  |   |
|  |   | \$                                    | of 1b, 1c, 1d, and 1e)   |           | 1990                         |  | vidends and<br>Pistributions                      |
|  |   | 1b                                    | Ordinary dividends   | _         |                              | U  | detributions                                      |
|  |   | \$                                    |  |           | tatement for<br>ecipients of |  |   |
| PAYER'S Federal identification number  | RECIPIENT'S identification number       | 1 .                                   | Capital gain distributions   |           | Nontaxable distributions     | s  | Сору А  |
| Type or machine print RECIPIENT'S nam  | ie                                      | \$<br>1e                              | Investment expenses  | <b>\$</b> | Federal income tax           | withheld                                     | For Internal<br>Revenue                           |
| ,                                      |   |                                       | •  |           |                              |  | Service Center<br>For Paperwork                   |
| Street address                         |   | <b>\$</b>                             | Foreign tax paid   | \$        | Foreign country or U.S.      | pos: essicn                                  | Reduction Act<br>Notice and                       |
|  |   | \$                                    |  |           |                              |  | instructions for<br>completing this               |
| City, state, and ZIP code              |   |                                       | Liquidation l  | Dist      | ributions                    |  | form, see<br>Instructions for                     |
| Account number (optional)              |   | 5<br>\$                               | Cash   | 6<br>\$   | Noncash (Fair mark           | (et value)                                   | Forms 1099,<br>1098, 5498,<br>and W-2G.           |
| Form <b>1099-DIV</b>                   | D. NOT O. J C.                          |                                       | ata Farma an Thia Bas  |           | Department of the T          | reasury - I                                  | nternal Revenue Service                           |
|  | Do NOT Cut or Se                        | epara                                 | ate Forms on This Pag  | e         |                              |  |   |
|  |   | ,                                     |  |           |                              |  |   |
| Type or machine print PAYER'S name, st | 7171 VOID                               | 112                                   | CORRECTED  Gross dividends and other   | OM        | IB No. 1545-0110             |  |   |
| Type of machine print PATER 3 name, st | reet address, city, state, and 211 code |                                       | distributions on stock (Total of 1b, 1c, 1d, and 1e)                           |           |                              | Di   | vidends and                                       |
|  |   | \$                                    |  |           | 1990                         |  | istributions                                      |
|  |   | 1.8                                   | Ordinary dividends   | S         | tatement for                 |  |   |
|  |   | \$                                    |  |           | Recipients of                |  | 0   |
| PAYER'S Federal identification number  | RECIPIENT'S identification number       | \$                                    | Capital gain distributions   | \$        | Nontaxable distribution      | s  | Copy A<br>For Internal                            |
| Type or machine print RECIPIENT'S nam  | e                                       | 1e                                    | Investment expenses  | 2         | Federal income tax           | withheld                                     | Revenue<br>Service Center                         |
|  |   | \$                                    |  | \$        |                              |  | For Paperwork<br>Reduction Act                    |
| Street address                         |   | 3<br>\$                               | Foreign tax paid   | 4         | Foreign country or U.S.      | possession                                   | Notice and<br>instructions for<br>completing this |
| City, state, and ZIP code              |   |                                       | Liquidation l  | Dist      | ributions                    |  | form, see<br>Instructions for                     |
| Account number (optional)              |   |                                       | Cash   | 6<br>\$   | Noncash (Fair mark           | (et value)                                   | Forms 1099,<br>1098, 5498,<br>and W-2G.           |
| Form <b>1099-DIV</b>                   |   | \$                                    |  | 40        | Department of the T          | reasury -                                    | Internal Revenue Service                          |
| FOIIII 1099-DIV                        | Do NOT Cut or Se                        | epara                                 | ate Forms on This Pag  | e         | Dopartinone or the r         |  |   |
|  |   |                                       |  |           |                              |  |   |
|  | 9191                                    |                                       | ☐ CORRECTED  |           |                              |  |   |
| Type or machine print PAYER'S name, st | reet address, city, state, and ZIP code | la                                    | Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) | OM        | 1B No. 1545-0110             |  |   |
|  |   | \$                                    | 01 1b, 1c, 1d, and 1e)   |           | 1990                         |  | vidends and<br>Distributions                      |
|  |   | 1b                                    | Ordinary dividends   |           | Statement for                | _  |   |
|  |   | \$                                    |  | _         | Recipients of                |  |   |
| PAYER'S Federal Identification number  | RECIPIENT'S identification number       | 1c<br>\$                              | Capital gain distributions   | 1d<br>\$  | Nontaxable distribution      | s  | Copy A<br>For Internal                            |
| Type or machine print RECIPIENT'S nam  | ne                                      | <del>  `</del>                        | Investment expenses  | -         | Federal income tax           | withheld                                     | Revenue   |
|  |   | \$                                    |  | <b> </b>  |                              |  | Service Center<br>For Paperwork                   |
| Street address                         |   | 3                                     | Foreign tax paid   | 4         | Foreign country or U.S.      | possession                                   | Reduction Act<br>Notice and                       |
| Oth 111 4710 4                         |   | \$                                    |  |           |                              |  | instructions for completing this                  |
| City, state, and ZIP code              |   | Liquidation Distributions Instruction |  |           |                              | form, see<br>Instructions for<br>Forms 1099. |   |
| Account number (optional)              |   | 5<br><b>\$</b>                        | Cash   | 6<br>\$   | Noncash (Fair mark           | ket value)                                   | 1098, 5498,<br>and W-2G.                          |

|   |                                   |   | ☐ CORRECTED (if              | che  | cked)                   |              |   |  |
|---|-----------------------------------|---|------------------------------|--|-------------------------|--------------|---|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | 1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends |                              | OMB No. 1545-0110  1990  Statement for Recipients of |                         |              | Dividends and<br>Distributions  |  |
|   |                                   |   |                              |  |                         |              |   |  |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1 c   | : Capital gain distributions | 1d<br>\$   | Nontaxable distribution | ns           | Copy B<br>For Recipient   |  |
| RECIPIENT'S name Street address                         |                                   | 1e  | Investment expenses          | 2  | Federal income tax      | withheld     | This is important tax<br>information and is<br>being furnished to the<br>Internal Revenue |  |
|   |                                   | 3<br>\$   | Foreign tax paid             | 4  | Foreign country or U.S  | . possession | a negligence penalty or   |  |
| City, state, and ZIP code                               |                                   |   | Liquidation                  | iquidation Distributions                             |                         |              | other sanction may be<br>imposed on you if this<br>dividend income is                     |  |
| Account number (optional)                               |                                   | 5<br>\$   | Cash                         | 6<br>\$  | Noncash (Fair mar       | ket value)   | taxable and the IRS<br>determines that it has<br>not been reported.                       |  |

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

|   |                                   | CORRECTED (i   | f checked)                     |            |   |  |
|---|-----------------------------------|--|--------------------------------|------------|---|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | 1a Gross dividends and other distributions on stock (Tota of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends | OMB No. 1545-0110              |            | Dividends and<br>Distributions  |  |
|   |                                   | \$   | Statement for<br>Recipients of |            |   |  |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c Capital gain distributions \$   | 1d Nontaxable distribution     | ns         | Copy B<br>For Recipient   |  |
| RECIPIENT'S name Street address                         |                                   | 1e Investment expenses   | 2 Federal income tax           | ·····      | This is important tax<br>information and is<br>being furnished to the<br>Internal Revenue |  |
|   |                                   | 3 Foreign tax paid \$  | 4 Foreign country or U.S.      | a          | Service. If you are equired to file a return, a negligence penalty or                     |  |
| City, state, and ZIP code                               |                                   | Liquidation Distributions  |                                |            | other sanction may be imposed on you if this dividend income is                           |  |
| Account number (optional)                               |                                   | 5 Cash   | 6 Noncash (Fair mark           | ket value) | taxable and the IRS determines that it has not been reported.                             |  |

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

|   |                                   |   | CORRECTED (if              | che      | cked)   |           |   |  |
|---|-----------------------------------|---|----------------------------|----------|---|-----------|---|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | 1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends |                            |          |   |           | Dividends and<br>Distributions  |  |
|   |                                   | <br> \$   |                            |          | Statement for<br>Recipients of  |           |   |  |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c<br>\$  | Capital gain distributions | 1d<br>\$ | Nontaxable distributions  | :         | Copy B<br>For Recipient   |  |
| RECIPIENT'S name Street address                         |                                   | 1e<br>\$  | Investment expenses        | 2        | Federal income tax wi   | ithheld   | This is important tax<br>information and is<br>being furnished to the<br>Internal Revenue |  |
|   |                                   | 3<br>\$   | Foreign tax paid           | 4        | Foreign country or U.S. po  | ossession | Service. If you are required to file a return, a negligence penalty or                    |  |
| City, state, and ZIP code                               |                                   | Liquidation Distributions   |                            |          | other sanction may be<br>imposed on you if this<br>dividend income is |           |   |  |
| Account number (optional)                               |                                   | 5<br>\$   | Cash                       | 6<br>\$  | Noncash (Fair market  | t value)  | taxable and the IRS<br>determines that it has<br>not been reported.                       |  |

## **Instructions for Recipient**

**Box 1a.**—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file **Form 1040A**, report the sum of Boxes 1b and 1e. If you file **Schedule B (Form 1040)**, to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on **Schedule D (Form 1040)** or the "Capital gain distributions" line.

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

**Box 1b.**—Ordinary dividends are fully taxable and are included in Box 1a.

Box 1c.—Capital gain distributions are included in Box 1a.

**Box 1d.**—Amounts shown are usually a return of capital that reduce your basis in the stock. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. This amount is included in Box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

**Box 1e.**—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund, which is included as a dividend in

Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% 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 3.**—You may elect to claim the amount shown as a deduction or a credit. See **Pub. 514**, Foreign Tax Credit for Individuals.

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 to each of the other owners showing the income allocable to each, and you must furnish a Form 1099-DIV to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show payments owned by the other.

\*U.S. GOVERNMENT PRINTING OFFICE, 1989-245-230

## **Instructions for Recipient**

Box 1a.—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file Form 1040A, report the sum of Boxes 1b and 1e. If you file Schedule B (Form 1040), to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on Schedule D (Form 1040) or the "Capital gain distributions" line.

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

**Box 1b.**—Ordinary dividends are fully taxable and are included in Box 1a.

Box 1c.—Capital gain distributions are included in Box 1a.

**Box 1d.**—Amounts shown are usually a return of capital that reduce your basis in the stock. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. This amount is included in Box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

**Box 1e.**—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund, which is included as a dividend in

Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% 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 3.**—You may elect to claim the amount shown as a deduction or a credit. See **Pub. 514,** Foreign Tax Credit for Individuals.

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 showing the income allocable to each, and you must furnish a Form 1099-DIV to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filler." A husband or wife is not required to file a nominee return to show payments owned by the other.

\*U.S. GOVERNMENT PRINTING OFFICE. 1989-245-230

## **Instructions for Recipient**

**Box 1a.**—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file **Form 1040A**, report the sum of Boxes 1b and 1e. If you file **Schedule B (Form 1040)**, to report dividends, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on **Schedule D (Form 1040)** or the "Capital gain distributions" line.

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

**Box 1b.**—Ordinary dividends are fully taxable and are included in Box 1a.

**Box 1c.**—Capital gain distributions are included in Box 1a.

**Box 1d.**—Amounts shown are usually a return of capital that reduce your basis in the stock. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. This amount is included in Box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

**Box 1e.**—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund, which is included as a dividend in

Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% 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 3.**—You may elect to claim the amount shown as a deduction or a credit. See **Pub. 514**, Foreign Tax Credit for Individuals.

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 showing the income allocable to each, and you must furnish a Form 1099-DIV to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On each Form 1099-DIV, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show payments owned by the other.

\*U.S. GOVERNMENT PRINTING OFFICE, 1989-245-230

| PAYER'S name, street address, city, state, and ZIP code |                                | 1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends |                                | Dividends and<br>Distributions               |
|---|--------------------------------|---|--------------------------------|--|
|   |                                | \$  | Statement for<br>Recipients of |  |
| PAYER'S Federal identification number REC               | IPIENT'S identification number | 1c Capital gain distributions \$  | 1d Nontaxable distributions \$ | Copy C<br>For Payer                          |
| RECIPIENT'S name  |                                | 1e Investment expenses  | 2 Federal income tax w         | For Paperwork<br>Reduction Act<br>Notice and |
| Street address  |                                | 3 Foreign tax paid \$   | 4 Foreign country or U.S. po   | instructions for completing this form, see   |
| City, state, and ZIP code                               |                                | Liquidatio  | Instructions for<br>Forms 1099 |  |
| Account number (optional)                               |                                | 5 Cash \$   | 6 Noncash (Fair marke          | 1000 5400                                    |

|  | ☐ void                            | CORRECTED   |  |            |  |
|--|-----------------------------------|---|--|------------|--|
| PAYER'S name, street address, city, state, and ZIP code                                |                                   | a Gross dividends and other distributions on stock (Tota of 1b, 1c, 1d, and 1e)  b Ordinary dividends | OMB No. 1545-0110  |            | vidends and<br>Distributions                 |
|  |                                   | \$  | Statement for<br>Recipients of                           |            |  |
| PAYER'S Federal identification number  | RECIPIENT'S identification number | 1c Capital gain distributions \$  | 1d Nontaxable distribution \$                            | s          | Copy C<br>For Payer                          |
| RECIPIENT'S name  Street address  City, state, and ZIP code  Account number (optional) |                                   | 1e Investment expenses  | \$ 4 Foreign country or U.S. possession on Distributions |            | For Paperwork<br>Reduction Act<br>Notice and |
|  |                                   | 3 Foreign tax paid \$   |  |            | instructions for completing this form, see   |
|  |                                   | Liquidation   |  |            | Instructions for Forms 1099,                 |
|  |                                   | 5 Cash  | 6 Noncash (Fair mark                                     | (et value) | 1098, 5498,<br>and W-2G.                     |

Form 1099-DIV

Department of the Treasury Internal Revenue Service

|   | ☐ VOID                            | ☐ CORRECTED  |  |            |  |
|---|-----------------------------------|--|--|------------|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | 1a Gross dividends and other distributions on stock (Tota of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends | OMB No. 1545-0110  1990  Statement for Recipients of |            | vidends and<br>vistributions                 |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c Capital gain distributions \$   | 1d Nontaxable distribution                           | s          | Copy C<br>For Payer                          |
| RECIPIENT'S name  |                                   | 1e Investment expenses   | 2 Federal income tax withheld                        |            | For Paperwork<br>Reduction Act<br>Notice and |
| Street address  |                                   | 3 Foreign tax paid<br>\$   | 4 Foreign country or U.S.                            | possession | instructions for completing this form, see   |
| City, state, and ZIP code                               |                                   | Liquidation Distributions  |  |            | Instructions for Forms 1099,                 |
| Account number (optional)                               |                                   | 5 Cash \$  | 6 Noncash (Fair mark                                 | ket value) | 1098, 5498,<br>and W-2G.                     |