	9797 🗌 VOID	☐ CORRECTED		
Type or machine print PAYER'S name, st	reet address, city, state, and ZIP code	1 Patronage dividends \$	OMB No. 1545-0118	Taxable Distributions
		2 Nonpatronage distributions \$	1990	Received From
		3 Per-unit retain allocations	Statement for Recipients (Patrons) of	Cooperatives
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld		Copy A For Internal
Type or machine print RECIPIENT'S name	е	5 Redemption of nonqualified notices and retain allocations		Revenue Service Center For Paperwork
Street address		6 Investment credit 5	7 Energy investment cre	instructions for
City, state, and ZIP code		8 Jobs credit	9 Low-income housing o	completing this form, see
Account number (optional)			1*	Forms 1099, 1098, 5498, and W-2G.
Form 1099-PATR	Do NOT Cut or So	eparate Forms on This Pag	Department of the T	reasury Internal Revenue Service
	9797 🗌 VOID	CORRECTED		
Type or machine print PAYER'S name, st	reet address, city, state, and ZIP code	1 Patronage dividends \$	OMB No. 1545-0118	Taxable
		2 Nonpatronage distributions \$	1990 Statement for	Distributions Received From
		3 Per-unit retain allocations \$	Recipients (Patrons) of	Cooperatives
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy A For Internal
Type or machine print RECIPIENT'S nam	е	5 Redemption of nonqualified notices and retain allocations \$		Revenue Service Center For Paperwork Reduction Act
Street address	A	6 Investment credit	7 Energy Investment cre	Al-Al
City, state, and ZIP code		8 Jobs credit \$	9 Low-income housing o	
Account number (optional)				1098, 5498, and W-2G.
Form 1099-PATR	Do NOT Cut or Se	sparate Forms on This Pag	Department of the T	reasury Internal Revenue Service
	9797 VOID	CORRECTED		
Type or machine print PAYER'S name, et	reet address, city, state, and ZIP code	1 Patronage dividends	OMB No. 1545-0118	Taxable
		2 Nonpatronage distributions \$	1990 Statement for	Distributions Received From
		3 Per-unit retain allocations	Recipients (Patrons) of	Cooperatives
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy A For Internal
Type or machine print RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		Revenue Service Center
		\$		For Paperwork Reduction Act
Street address		6 Investment credit \$	7 Energy investment cre	edit Notice and Instructions for completing this
City, state, and ZIP code		8 Jobs credit	9 Low-income housing o	form, see Instructions for
Account number (optional)			17	Forms 1099, 1098, 5498, and W-26

		L	CORRECTED (if a	checked)		
PAYER'S name, street address, city, stat	e, and ZIP code		atronage dividends	OMB No. 1545-0118		Taxable
		1.	onpatronage distributions	1990		Distributions Received From
		\$ P(er-unit retain allocations	Statement for Recipients (Patrons) of		Cooperatives
PAYER'S Federal identification number	RECIPIENT'S identification number	<u> </u>	ederal income tax withheld	(Fations) of		Сору В
TATER STederal Identification flamber	NEON TENT 3 Identification number	\$	out at moonie tax within a			For Recipient
RECIPIENT'S name		5 R	edemption of nonqualified otices and retain allocations			This is important tax information and is being furnished to the
		\$				Internal Revenue Service, If you are required to file a
Street address			vestment credit	7 Energy investment cr	redit	return, a negligence penálty or other
City, state, and ZIP code		1	obs credit	9 Low-income housing	credit	sanction may be imposed on you if this patronage dividend
Account number (optional)		\$		[\$		income is taxable and the IRS determines that it has not been
Form 1099-PATR				Department of the	Treasury	reported. Internal Revenue Service
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		1	CORRECTED (if		1	
PAYER'S name, street address, city, stat	e, and ZIP code	1 P	atronage dividends	OMB No. 1545-0118		Taxable
		-	onpatronage distributions	1990		Distributions
		\$		Statement for		Received From Cooperatives
		3 P	er-unit retain allocations	Recipients (Patrons) of		00000014111100
PAYER'S Federal identification number	RECIPIENT'S identification number	4 F	ederal income tax withheld			Copy B For Recipient
RECIPIENT'S name			edemption of nonqualified otices and retain allocations			This is important tax information and is being furnished to the
		\$				Internal Revenue Service. If you are
Street address		6 Ir	vestment credit	7 Energy investment ci	redit	required to file a return, a negligence penalty or other
City, state, and ZIP code		—	obs credit	9 Low-income housing	credit	sanction may be imposed on you if this patronage dividend
Account number (optional)		1		ΙΨ		income is taxable and the IRS determines that it has not been
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Form 1099-PATR				Department of the	Treasury	Internal Revenue Service
		[CORRECTED (if	checked)		
PAYER'S name, street address, city, stat	e, and ZIP code		atronage dividends	OMB No. 1545-0118		Taxable
		1 .	onpatronage distributions	1990		Distributions Received From
		\$		Statement for		Cooperatives
		3 P \$	er-unit retain allocations	Recipients (Patrons) of		·
PAYER'S Federal identification number	RECIPIENT'S identification number		ederal income tax withheld			Copy B For Recipient
RECIPIENT'S name		\$ 5 R	edemption of nonqualified			This is important tax information and is
		n	otices and retain allocations			being furnished to the Internal Revenue
		\$				Service. If you are required to file a
Street address		6 hr	vestment credit	7 Energy investment ci	realt	return, a negligence penalty or other
City, state, and ZIP code		-	obs credit	9 Low-income housing	credit	sanction may be imposed on you if this
		\$		\$		patronage dividend income is taxable and the IRS determines
Account number (optional)						that it has not been reported.

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 income, unless nontaxable, on **Schedule F (Form 1040)**, Frarm Income and Expenses, **Schedule C (Form 1040)**, Profit or Loss From Business, or **Form 4835**, Farm Rental Income and Expenses. See the instructions for Schedule F (Form 1040) and **Publication 225**, Farmer's Tax Guide. for more information.

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 of the dividends that were 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 (not including nonqualified written notices of allocation).

Box 3.—Shows 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. 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 5.—Shows amounts you received when you redeemed nonqualified written notices of allocation and nonqualified perunit retain allocations. Because these were not taxable when issued to you, you must report the redemption as ordinary income to the extent of the stated dollar value.

Boxes 6, 7, 8, and 9.—Show unused credits that are being passed through to you by the cooperative. See the instructions for your income tax return for information about how to take these credits.

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		2 Nonpatronage distributions	1990	Distributions
		\$	Statement for	Received From Cooperatives
		3 Per-unit retain allocations \$	Recipients (Patrons) of	·
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$		Copy C
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations		For Payer
		\$		For Paperwork Reduction Act
Street address		6 Investment credit	7 Energy investment cred	
City, state, and ZIP code		\$ 8 Jobs credit	S Low-income housing cr	completing this form, see
Orty, State, and Zir Code		\$	\$	Forms 1099,
Account number (optional)				1098, 5498, and W-2G.
Form 1099-PATR		1	Department of the Tro	easury Internal Revenue Service
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PAYER'S name, street address, city, stat		1 Patronage dividends	OMB No 1545-0118	
, , ,		\$	1990	Taxable Distributions
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PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	(Patrons) of	Сору С
		\$		For Payer
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Street address		6 Investment credit \$	7 Energy investment creases	completing this
City, state, and ZIP code		8 Jobs credit	9 Low-income housing cr	I Instructions for
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