



## Attention:

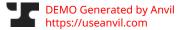
Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="IRS.gov/Form1099">IRS.gov/Form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to <a href="IRS.gov/InfoReturn">IRS.gov/InfoReturn</a> for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at <a href="IRS.gov/EmployerForms">IRS.gov/EmployerForms</a>. We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications 1141, 1167, and 1179 for more information about printing these forms.



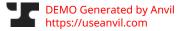
9191 X VOID CORRECTED OMB No. 1545-0110 PAYER'S name, street address, city or town, state or province, country, ZIP 1a Total ordinary dividends or foreign postal code, and telephone no. Form 1099-DIV Lorem ipsum dolor sit amet, consectetur **Dividends and** \$ \$12,345.67 adipiscing elit, sed do eiusmod tempor. **Distributions** (Rev. January 2024) 1b Qualified dividends For calendar year \$ \$12,345.67 OMB 2a Total capital gain distr. 2b Unrecap. Sec. 1250 gain Copy A \$ \$12,345.67 **\$ \$125445**.67 **Internal Revenue** 2c Section 1202 gain 2d Collectibles (28%) gain PAYER'S TIN RECIPIENT'S TIN **Service Center** \$ \$12,345,67 **\$** \$1**2**.3495.67 89-7654321 456-45-4567 2e Section 897 ordinary dividends 2f Section 897 capital gain File with Form 1096. \$ \$12,345,67 \$ \$12,345.67 4 Federal income tax withheld RECIPIENT'S name 3 Nondividend distributions For Privacy Act \$ \$12,345.67 \$ \$12,345.67 Robin W. Smith and Paperwork Section 199A dividends Investment expenses **Reduction Act** Street address (including apt. no.) \$ \$12,345.67 \$ \$12,345.67 Notice, see the Foreign tax paid 8 Foreign country or U.S. possession current General 123 Main St Instructions for City or town, state or province, country, and ZIP or foreign postal code \$ \$12,345.67 8 Foreign country Certain 9 Cash liquidation distributions 10 r Nohcash phodason sistibutions Information San Francisco CA, 94106 Returns. \$ \$12,345.67 \$ \$12,345.67 11 FATCA filing 12 Exempt-interest dividends 13 Specified private activity bond interest dividends requirement Χ \$ \$12,345.67 \$ \$12,345.67 Account number (see instructions) 2nd TIN not. 14 State | 15 State identification no. 16 State tax withheld CA 94106 \$ \$12,345.67 Χ Account number (see instructions) \$ \$12,345.67

CA

94106

Form **1099-DIV** (Rev. 1-2024) Cat. No. 14415N Do Not Cut or Separate Forms on This Page

www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service Do Not Cut or Separate Forms on This Page

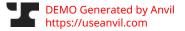


PAYER'S name, street address, city or town, state or province, country, ZIP			otal c	rdinary dividends	10	MB No. 1545-0110	1		
or foreign postal code, and telephone no.						1000 DIV			
Lorem ipsum dolor sit amet, consectetur			12.3	345.67	Foi	m 1099-DIV		Dividends and	
adipiscing elit, sed do eiusmod tempor.				ed dividends	(Rev. January 2024)		<b>Distributions</b>		
					F	or calendar year			
		\$ \$	12,	345.67		For			
				apital gain distr.	2b	Unregale:-Sec. 12	50 gain	Copy 1	
		\$ \$	12,3	345.67	\$ \$12,08245.67		For State Tax		
PAYER'S TIN RECIPIENT'S TIN		<b>2c</b> S	Section	n 1202 gain	2d Collectibles (28%) gain		Department		
		\$ \$	12,3	345.67	\$	\$12,345.67			
89-7654321 456-45-4567		<b>2e</b> Se	ection	897 ordinary dividends	2f Section 897 capital gain				
		\$ \$	12,3	345.67	\$	\$12,345.67			
RECIPIENT'S name		3 N	Vondi	ridend distributions	4 Federal income tax withheld		]		
Robin W. Smith		\$ \$	\$12,345.67 \$ \$12,345.67						
RODIN W. SMILII		<b>5</b> S	Section	n 199A dividends	6 Investment expenses				
Street address (including apt. no.)		\$ \$12,345.67		\$ \$12,345.67					
123 Main St		<b>7</b> Fo	oreigi	n tax paid	8 Foreign country or U.S. possessi		possession		
City or town, state or province, country, and ZIP or foreign postal code		\$ \$12,345.67		8 Foreign country					
San Francisco CA, 94106  11 FATCA filling requirement		9 Cash liquidation distributions		<u> </u>					
		\$ \$12,345.67		\$ \$12,345.67					
				13 Specified private activity bond interest dividends					
	X	\$ \$		\$ \$12,345.67		\$	\$12,345.67		
Account number (see instructions)			State	15 State identification no	16	State tax withheld	1		
Account number (see instructions)		CA		94106	\$	\$12,345.67			
Account number (see instructions)				94106	\$	\$12,345.67			

Form **1099-DIV** (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service



X CORRECTED (if checked)

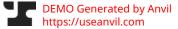
		M CONNE		CHECKEU)					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1a Total o	ordinary dividends	OMB No. 1545-0110				
of foreign postar code, and telephone no.			\$ \$12,	345.67	Form <b>1099-DIV</b>		Dividends and Distributions		
			1b Qualif	ied dividends	(Rev. January 2024)				
123 Main St, San Francisco CA, 94106				For calendar year					
		\$ \$12,	345.67	<u>OMB</u>					
			2a Total o	capital gain distr.	<b>2b</b> Unrecap. Sec. 12	50 gain	Copy E		
			\$ \$12,	345.67	\$ \$12,345.67		For Recipient		
PAYER'S TIN	RECIPIENT'S TIN		2c Section	n 1202 gain	2d Collectibles (28%	) gain	- Tor necipiem		
			\$ \$12,	345.67	\$ \$12,345.67				
89-7654321	456-45-4567		2e Section	897 ordinary dividends	2f Section 897 capita	al gain			
			\$ \$12,345.67		\$ \$12,345.67				
RECIPIENT'S name		3 Nondi	vidend distributions	4 Federal income tax withheld		This is important tax			
Rohin W. Smith	Robin W. Smith		<b>\$</b> \$12,345.67 <b>\$</b>		\$ \$12,345.67		information and is		
RODIT W. SITILIT			5 Section 199A dividends		6 Investment expenses		being furnished to the IRS. If you are		
Street address (including apt. no.)		\$ \$12,	345.67	\$ \$12,345.67		required to file a			
123 Main St, San Francisco CA, 94106			7 Foreign tax paid 8 Foreign countril			. possession	return, a negligence penalty or other sanction may be		
City or town, state or province, country, and ZIP or foreign postal code		\$ \$12,345.67		8 Foreign country		imposed on you if			
400.44 5 5 5 5 6 04405		Cash liquidation distributions		,		this income is taxable and the IRS			
123 Main St, San Francisco CA, 94106			\$ \$12,345.67		\$ \$12,345.67		determines that it has		
11 FATCA filing requirement				13 Specified private bond interest divi	ied private activity not been rep				
X				\$ \$12,345.67					
Account number (see instructions)			14 State			ł	1		
Account number (see instructions)		14 <b>St</b> ate	15 State rdestalieatio-	\$ \$12,345.67 \$ \$12,345.67		_			
				13 3000	+ 412,343.07		<u> </u>		

Form **1099-DIV** (Rev. 1-2024)

(keep for your records)

State:irs.gt/18thfi690tiQ- Department of the Treasury - Internal Revenue Service

(seco- n no. (second) nd)



## **Instructions for Recipient**

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete TIN to the IRS.

**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 the "Ordinary dividends" line of Form 1040 or 1040-SR. Also report it on Schedule B (Form 1040), if required.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Instructions for Form 1040 for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a.** Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See *How To Report* in the Instructions for Schedule D (Form 1040). But, if no amount is shown in boxes 2b, 2c, 2d, and 2f and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Form 1040.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (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 an exclusion. See the Schedule D (Form 1040) instructions.

**Box 2d.** Shows the portion of the amount in box 2a that is 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 2e.** Shows the portion of the amount in box 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI).

**Box 2f.** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of USRPI.

**Note:** Boxes 2e and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or

indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States. See the instructions for your tax return.

**Box 3.** Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows the portion of the amount in box 1a that may be eligible for the 20% qualified business income deduction under section 199A. See the instructions for Form 8995 and Form 8995-A.

**Box 6.** Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

**Box 7.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Form 1040.

**Box 8.** This box should be left blank if a RIC reported the foreign tax shown in box 7.

Boxes 9 and 10. Show cash and noncash liquidation distributions.

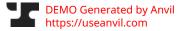
**Box 11.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

**Box 12.** Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding. See *Box 4* above.

**Box 13.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 12. See the Instructions for Form 6251.

Boxes 14-16. State income tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) 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 spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current General Instructions for Certain Information Returns.



DAVED'S name attract address situations state as previous accounts. ZID				ordinary dividends	OMB No. 1545-0110	٦	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				oraniary arriadilus			
Lorem ipsum dolor sit amet, consectetur			¢ +1-	245 67	Form <b>1099-DIV</b>	Dividends ar	nd
· ·	adipiscing elit, sed do eiusmod tempor.			.,345.67	(Day January 0004)	Distribution	_
l daipiseing ent, sea at	o ciasinoa tempoi	•	1b Qual	ified dividends	(Rev. January 2024)	Distribution	ns
					For calendar year		
			\$ \$12	2,345.67	<u>OMB</u>		
		2a Tota	capital gain distr.	2b Unrecap. Sec. 12	250 gain Copy	y 2	
			\$ \$12	,345.67	<b>\$ \$125445</b> .67		
PAYER'S TIN	PAYER'S TIN RECIPIENT'S TIN		2c Sect	ion 1202 gain	2d Collectibles (28%	To be filed wit	
			\$ \$12	,345.67	\$ \$12,845.67	recipient's sta	
89-7654321	89-7654321 456-45-4567		2e Section	on 897 ordinary dividends		al gain when require	
			\$ \$12	,345.67	\$ \$12,345.67		
RECIPIENT'S name		3 None	dividend distributions	4 Federal income ta	x withheld		
Robin W. Smith	Dahin M. Craith		\$ \$12	<b>\$</b> \$12,345.67 <b>\$</b> \$12,345.67			
RODIII W. SIIIICII			5 Section 199A dividends		6 Investment exper	nses	
Street address (including apt. no.)		\$ \$12,345.67		\$ \$12,345.67			
123 Main St		7 Foreign tax paid		8 Foreign country or U.S	. possession		
City or town, state or province, country, and ZIP or foreign postal code		\$ \$12,345.67		8 Foreign cou	intry		
San Francisco CA, 94106		9 Cash liquidation distributions		10 Mohesash togaidatton distributions			
		\$ \$12,345.67		\$ \$12,345.67			
		11 FATCA filing requirement		npt-interest dividends			
		X	\$ \$12	,345.67	\$ \$12,345.67		
Account number (see instructions)			14 State	15 State identification no	. 16 State tax withheld	d	
Account number (see instructions)		CA	94106	\$ \$12,345.67			
Account number (see instructions)			CA	94106	\$ \$12,345.67		
1000 DIV							

Form **1099-DIV** (Rev. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service