



## 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 [www.irs.gov/form1099](http://www.irs.gov/form1099), 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.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		Form <b>1099-DIV</b>	
		1b Qualified dividends		(Rev. January 2022)	
		\$		For calendar year 20__	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
PAYER'S TIN		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S TIN		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		11 FATCA filing requirement		12 Exempt-interest dividends	
		<input type="checkbox"/>		\$	
2nd TIN not.		13 Specified private activity bond interest dividends		14 State	
		<input type="checkbox"/>		\$	
		15 State identification no.		16 State tax withheld	
				\$	
				\$	

**Dividends and Distributions**

**Copy A For Internal Revenue Service Center**

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

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**Dividends and Distributions**

**Copy 1  
For State Tax  
Department**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends		OMB No. 1545-0110	
		\$		Form <b>1099-DIV</b>	
		<b>1b</b> Qualified dividends		(Rev. January 2022)	
		\$		For calendar year 20____	
		<b>2a</b> Total capital gain distr.		<b>2b</b> Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN	RECIPIENT'S TIN	<b>2c</b> Section 1202 gain		<b>2d</b> Collectibles (28%) gain	
		\$		\$	
		<b>2e</b> Section 897 ordinary dividends		<b>2f</b> Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		<b>3</b> Nondividend distributions		<b>4</b> Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		<b>5</b> Section 199A dividends		<b>6</b> Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>7</b> Foreign tax paid		<b>8</b> Foreign country or U.S. possession	
		\$			
		<b>9</b> Cash liquidation distributions		<b>10</b> Noncash liquidation distributions	
		\$		\$	
		<b>11</b> FATCA filing requirement		<b>12</b> Exempt-interest dividends	
		<input type="checkbox"/>		\$	
Account number (see instructions)		<b>13</b> Specified private activity bond interest dividends		<b>14</b> State	
		\$		<b>15</b> State identification no.	
				<b>16</b> State tax withheld	
				\$	
				\$	

CORRECTED (if checked)

**Dividends and Distributions**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. 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.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends		OMB No. 1545-0110	
		\$		Form <b>1099-DIV</b>	
		<b>1b</b> Qualified dividends		(Rev. January 2022)	
		\$		For calendar year 20____	
		<b>2a</b> Total capital gain distr.		<b>2b</b> Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN	RECIPIENT'S TIN	<b>2c</b> Section 1202 gain		<b>2d</b> Collectibles (28%) gain	
		\$		\$	
		<b>2e</b> Section 897 ordinary dividends		<b>2f</b> Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		<b>3</b> Nondividend distributions		<b>4</b> Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		<b>5</b> Section 199A dividends		<b>6</b> Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>7</b> Foreign tax paid		<b>8</b> Foreign country or U.S. possession	
		\$			
		<b>9</b> Cash liquidation distributions		<b>10</b> Noncash liquidation distributions	
		\$		\$	
		<b>11</b> FATCA filing requirement		<b>12</b> Exempt-interest dividends	
		<input type="checkbox"/>		\$	
Account number (see instructions)		<b>13</b> Specified private activity bond interest dividends		<b>14</b> State	
		\$		<b>15</b> State identification no.	
				<b>16</b> State tax withheld	
				\$	
				\$	

## 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.

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**Dividends and Distributions**

**Copy 2**  
**To be filed with recipient's state income tax return, when required.**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1a</b> Total ordinary dividends		OMB No. 1545-0110	
		\$		Form <b>1099-DIV</b>	
		<b>1b</b> Qualified dividends		(Rev. January 2022)	
		\$		For calendar year 20 ____	
		<b>2a</b> Total capital gain distr.		<b>2b</b> Unrecap. Sec. 1250 gain	
PAYER'S TIN		RECIPIENT'S TIN		\$	
		<b>2c</b> Section 1202 gain		<b>2d</b> Collectibles (28%) gain	
RECIPIENT'S name		\$		\$	
		<b>2e</b> Section 897 ordinary dividends		<b>2f</b> Section 897 capital gain	
Street address (including apt. no.)		\$		\$	
		<b>3</b> Nondividend distributions		<b>4</b> Federal income tax withheld	
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		<b>5</b> Section 199A dividends		<b>6</b> Investment expenses	
		<b>7</b> Foreign tax paid		<b>8</b> Foreign country or U.S. possession	
		\$		\$	
Account number (see instructions)		<b>9</b> Cash liquidation distributions		<b>10</b> Noncash liquidation distributions	
		\$		\$	
		<b>11</b> FATCA filing requirement <input type="checkbox"/>		<b>12</b> Exempt-interest dividends	
		\$		<b>13</b> Specified private activity bond interest dividends	
		<b>14</b> State		<b>15</b> State identification no.	
		\$		\$	
		<b>16</b> State tax withheld		\$	
		\$		\$	

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		Form <b>1099-DIV</b>	
		1b Qualified dividends		(Rev. January 2022)	
		\$		For calendar year 20____	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
PAYER'S TIN		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S TIN		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid		8 Foreign country or U.S. possession	
		\$			
		9 Cash liquidation distributions		10 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		11 FATCA filing requirement		12 Exempt-interest dividends	
		<input type="checkbox"/>		\$	
		13 Specified private activity bond interest dividends		14 State	
		\$		15 State identification no.	
		16 State tax withheld		16 State tax withheld	
		\$		\$	

**Dividends and Distributions**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

## Instructions for Payer

To complete Form 1099-DIV, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-DIV.

To order these instructions and additional forms, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**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. See the Instructions for Form 1042-S and Pub. 515.

**Need help?** If you have questions about reporting on Form 1099-DIV, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).