

## Attention:

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To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for 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	
		\$		<b>2014</b>	
		1b Qualified dividends			
PAYER'S federal identification number		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
RECIPIENT'S identification number		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		6 Foreign tax paid		5 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		8 Cash liquidation distributions		7 Foreign country or U.S. possession	
		\$			
		10 Exempt-interest dividends		9 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		12 State		11 Specified private activity bond interest dividends	
		13 State identification no.		\$	
		2nd TIN not. <input type="checkbox"/>		\$	
				\$	

**Dividends and Distributions**

**Copy A For Internal Revenue Service Center**

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

VOID  CORRECTED

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	
		\$	<b>2014</b> Form <b>1099-DIV</b>	
		<b>1b</b> Qualified dividends		
		\$		
PAYER'S federal identification number		RECIPIENT'S identification number		<b>Copy 1 For State Tax Department</b>
		<b>2a</b> Total capital gain distr.	<b>2b</b> Unrecap. Sec. 1250 gain	
		\$	\$	
		<b>2c</b> Section 1202 gain	<b>2d</b> Collectibles (28%) gain	
		\$	\$	
RECIPIENT'S name		<b>3</b> Nondividend distributions	<b>4</b> Federal income tax withheld	
		\$	\$	
Street address (including apt. no.)		<b>5</b> Investment expenses	<b>6</b> Foreign tax paid	
		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>7</b> Foreign country or U.S. possession	<b>8</b> Cash liquidation distributions	
			\$	
		<b>9</b> Noncash liquidation distributions	<b>10</b> Exempt-interest dividends	
		\$	\$	
		<b>11</b> Specified private activity bond interest dividends	<b>12</b> State	
		\$	<b>13</b> State identification no.	
Account number (see instructions)		\$	<b>14</b> State tax withheld	
		\$	\$	

Form **1099-DIV**

[www.irs.gov/form1099div](http://www.irs.gov/form1099div)

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

**Dividends and Distributions**

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
		\$	<b>2014</b>
		<b>1b</b> Qualified dividends	
PAYER'S federal identification number		<b>2a</b> Total capital gain distr.	<b>2b</b> Unrecap. Sec. 1250 gain
		\$	\$
RECIPIENT'S identification number		<b>2c</b> Section 1202 gain	<b>2d</b> Collectibles (28%) gain
		\$	\$
RECIPIENT'S name		<b>3</b> Nondividend distributions	<b>4</b> Federal income tax withheld
		\$	\$
Street address (including apt. no.)		<b>5</b> Investment expenses	
		\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Foreign tax paid	<b>7</b> Foreign country or U.S. possession
		\$	
		<b>8</b> Cash liquidation distributions	<b>9</b> Noncash liquidation distributions
		\$	\$
		<b>10</b> Exempt-interest dividends	<b>11</b> Specified private activity bond interest dividends
		\$	\$
Account number (see instructions)		<b>12</b> State	<b>13</b> State identification no.
			<b>14</b> State tax withheld
			\$
			\$

**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)

[www.irs.gov/form1099div](http://www.irs.gov/form1099div)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Recipient's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**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 line 9a of Form 1040 or 1040A. Also, report it on Schedule B (1040A or 1040), if required.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

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 1040/1040A 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 or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2c–2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet—Line 19 in the Schedule D instructions (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 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet—Line 18 in the instructions for Schedule D (Form 1040).

**Box 3.** Shows the part of the distribution that 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), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. 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 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 1a.

**Box 6.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Box 7.** This box should be left blank if a regulated investment company reported the foreign tax shown in box 6.

**Boxes 8 and 9.** Shows cash and noncash liquidation distributions.

**Box 10.** Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

**Box 11.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the Instructions for Form 6251.

**Boxes 12–14.** 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 2014 General Instructions for Certain Information Returns.

**Future developments.** For the latest information about the developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099div](http://www.irs.gov/form1099div).

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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		
		\$	<b>2014</b> Form <b>1099-DIV</b>		
		1b Qualified dividends			<b>Dividends and Distributions</b>
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain
RECIPIENT'S name		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
Street address (including apt. no.)		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		5 Investment expenses	
		\$		\$	
		8 Cash liquidation distributions		7 Foreign country or U.S. possession	
		\$			
		10 Exempt-interest dividends		9 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		11 Specified private activity bond interest dividends		12 State	
		\$		13 State identification no.	
				14 State tax withheld	
				\$	
				\$	

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

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	
		\$		<b>2014</b> Form <b>1099-DIV</b>	
		1b Qualified dividends			
		\$			
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)				5 Investment expenses	
				\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	
		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	12 State	13 State identification no.	14 State tax withheld	
				\$	
				\$	

**Dividends and Distributions**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

## Instructions for Payer

To complete Form 1099-DIV, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1099-DIV.

To order these instructions and additional forms, go to [www.irs.gov/form1099div](http://www.irs.gov/form1099div) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have

software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide a fill-in form option.

**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 Entities.

**Need help?** If you have questions about reporting on Form 1099-DIV, call the information reporting customer service site toll free at 1-866-455-7438 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).