Note: *The draft you are looking for begins on the next page.*

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet.

However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at IRS.gov/FormsComments. Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click here.

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PAYER'S name			1a Total ordinary dividends $	OMB No. 1545-0110 Form **1099-DIV** (Rev. December 2027) For calendar year ____	**Dividends and Distributions**
Street address	Room/suite no.		1b Qualified dividends $		
City/town	Telephone number		2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy A For Internal Revenue Service Center**
State/province	Country	ZIP/foreign code	2c Section 1202 gain $	2d Collectibles (28%) gain $	
PAYER'S TIN	RECIPIENT'S TIN		2e Section 897 ordinary dividends $	2f Section 897 capital gain $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.
RECIPIENT'S name			3 Nondividend distr. $	4 Federal income tax withheld $	
Street address		Apt. no.	5 Section 199A dividends $	6 Investment expenses $	
City/town			7 Foreign tax paid $	8 Foreign country or U.S. territory	
State/province	Country	ZIP/foreign code	9 Cash liquidation distr. $	10 Noncash liquidation distr. $	
		11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	*www.irs.gov/Form1099*
Account number (see instructions)		2nd TIN not. ☐	14 State	15 State identification no.	16 State tax withheld $ $

Form **1099-DIV** (Rev. 12-2027) Created 9/4/26 Cat. No. 14415N www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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PAYER'S name			1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
			$	Form **1099-DIV**	
Street address		Room/suite no.	1b Qualified dividends	(Rev. December 2027)	
			$	**For calendar year** _____	
City/town		Telephone number	2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	**Copy 1**
			$	$	**For State Tax Department**
State/province	Country	ZIP/foreign code	2c Section 1202 gain	2d Collectibles (28%) gain	
			$	$	
PAYER'S TIN	RECIPIENT'S TIN		2e Section 897 ordinary dividends	2f Section 897 capital gain	
			$	$	
RECIPIENT'S name			3 Nondividend distr.	4 Federal income tax withheld	
			$	$	
Street address		Apt. no.	5 Section 199A dividends	6 Investment expenses	
			$	$	
City/town			7 Foreign tax paid	8 Foreign country or U.S. territory	
			$		
State/province	Country	ZIP/foreign code	9 Cash liquidation distr.	10 Noncash liquidation distr.	
			$	$	
		11 FATCA filing requirement ☐	12 Exempt-interest dividends	13 Specified private activity bond interest dividends	
			$	$	
Account number (see instructions)			14 State	15 State identification no.	16 State tax withheld
					$
					$

Form **1099-DIV** (Rev. 12-2027) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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PAYER'S name			1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
			$	Form **1099-DIV**	
Street address		Room/suite no.	1b Qualified dividends	(Rev. December 2027)	
			$	**For calendar year** _____	
City/town		Telephone number	2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	**Copy B For Recipient**
			$	$	
State/province	Country	ZIP/foreign code	2c Section 1202 gain	2d Collectibles (28%) gain	
			$	$	
PAYER'S TIN	RECIPIENT'S TIN		2e Section 897 ordinary dividends	2f Section 897 capital gain	
			$	$	
RECIPIENT'S name			3 Nondividend distr.	4 Federal income tax withheld	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. Explore options to file for free at *www.irs.gov/FFForm*.
			$	$	
Street address		Apt. no.	5 Section 199A dividends	6 Investment expenses	
			$	$	
City/town			7 Foreign tax paid	8 Foreign country or U.S. territory	
			$		
State/province	Country	ZIP/foreign code	9 Cash liquidation distr.	10 Noncash liquidation distr.	
			$	$	
		11 FATCA filing requirement ☐	12 Exempt-interest dividends	13 Specified private activity bond interest dividends	
			$	$	
Account number (see instructions)			14 State	15 State identification no.	16 State tax withheld
					$
					$

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Instructions for Recipient

Free File Program. Go to *www.irs.gov/FFForm* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last 4 digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (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 Foreign Account Tax Compliance Act (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 Pub. 1099.

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PAYER'S name			1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
			$	Form **1099-DIV**	
Street address		Room/suite no.	1b Qualified dividends	(Rev. December 2027)	
			$	**For calendar year** _____	
City/town		Telephone number	2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	**Copy 2**
			$	$	
State/province	Country	ZIP/foreign code	2c Section 1202 gain	2d Collectibles (28%) gain	**To be filed with recipient's state income tax return, when required.**
			$	$	
PAYER'S TIN	RECIPIENT'S TIN		2e Section 897 ordinary dividends	2f Section 897 capital gain	
			$	$	
RECIPIENT'S name			3 Nondividend distr.	4 Federal income tax withheld	
			$	$	
Street address		Apt. no.	5 Section 199A dividends	6 Investment expenses	
			$	$	
City/town			7 Foreign tax paid	8 Foreign country or U.S. territory	
			$		
State/province	Country	ZIP/foreign code	9 Cash liquidation distr.	10 Noncash liquidation distr.	
			$	$	
		11 FATCA filing requirement ☐	12 Exempt-interest dividends	13 Specified private activity bond interest dividends	
			$	$	
Account number (see instructions)			14 State	15 State identification no.	16 State tax withheld
					$
					$

Form **1099-DIV** (Rev. 12-2027) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

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