CORRECTED (if checked)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  [payer\_name]  [street\_addr], [city1], [state1], [country1], [zip1] and [telephone] | | | **1a** Total ordinary dividends  $ [od] | | OMB No. 1545-0110  Form **1099-DIV**  (Rev. January 2024) | | **Dividends and Distributions** |
| **1b** Qualified dividends  $ [q-div] | |
| For calendar year  [year] | |
| **2a** Total capital gain distr.  $ [t-cap] | | **2b** Unrecap. Sec. 1250 gain  $ [unr] | **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 TIN  [TIN\_payer] | RECIPIENT’S TIN  [TIN\_recipient] | | **2c** Section 1202 gain  $ [sec-12] | | **2d** Collectibles (28%) gain  $ [Coll] |
| **2e** Section 897 ordinary dividends  $ [sec-897] | | **2f** Section 897 capital gain  $ [sec-897-gain] |
| RECIPIENT’S name  [name] | | | **3** Nondividend distributions  $ [N-dis] | | **4 Federal income tax withheld**  $ [fed-in] |
| **5** Section 199A dividends  $ [Sec-199] | | **6** Investment expenses  $ [inves] |
| Street address (including apt. no.)  [Address] | | |
| **7** Foreign tax paid  $ [For-tax] | | **8** Foreign country or U.S. possession  [for-coun] |
| City or town, state or province, country, and ZIP or foreign postal code  [city2], [state2], [country2] and [zip2] | | |
| **9** Cash liquidation distributions  $ [cash-dis] | | **10** Noncash liquidation distributions  $ [n-cash] |
|  | | **11** FATCA filing requirement | **12** Exempt-interest dividends  $ [exem-div] | | **13** Specified private activity bond interest dividends  $ [spec] |
| Account number (see instructions)  [account] | | | **14** State | **15** State identification no. | **16** State tax withheld  $ |
| [state3] | [s-no] | $ [s-t-w] |

Form **1099-DIV** (Rev. 1-2024) (keep for your records) [www.irs.gov/Form1099DIV](http://www.irs.gov/Form1099DIV)