



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 [IRS.gov/Form1099](https://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.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://irs.gov/InfoReturn) 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 [IRS.gov/EmployerForms](https://irs.gov/EmployerForms). 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

 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
		1b Qualified dividends \$	Form 1099-DIV (Rev. January 2024) For calendar year
		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$
		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$
		3 Nondividend distributions \$	4 Federal income tax withheld \$
		5 Section 199A dividends \$	6 Investment expenses \$
		7 Foreign tax paid \$	8 Foreign country or U.S. possession
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$
		11 FATCA filing requirement <input type="checkbox"/>	12 Exempt-interest dividends \$
		13 Specified private activity bond interest dividends \$	
Account number (see instructions)		14 2nd TIN not. <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.**

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

Cat. No. 14415N

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page**— Do Not Cut or Separate Forms on This Page**

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 **1099-DIV**

(Rev. January 2024)

1b Qualified dividends

For calendar year

**Dividends and
Distributions**

Copy 1
**For State Tax
Department**

PAYER'S TIN	RECIPIENT'S TIN
RECIPIENT'S name	
Street address (including apt. no.)	
City or town, state or province, country, and ZIP or foreign postal code	
	11 FATCA filing requirement <input type="checkbox"/>
Account number (see instructions)	14 State 15 State identification no.

2a Total capital gain distr.

2b Unrecap. Sec. 1250 gain

\$

\$

2c Section 1202 gain

2d Collectibles (28%) gain

\$

\$

2e Section 897 ordinary dividends

2f Section 897 capital gain

\$

\$

3 Nondividend distributions

4 Federal income tax withheld

\$

\$

5 Section 199A dividends

6 Investment expenses

\$

\$

7 Foreign tax paid

8 Foreign country or U.S. possession

\$

9 Cash liquidation distributions

10 Noncash liquidation distributions

\$

\$

12 Exempt-interest dividends

13 Specified private activity bond interest dividends

\$

\$

14 State

15 State identification no.

16 State tax withheld

\$

\$

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

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

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 **1099-DIV**

(Rev. January 2024)

1b Qualified dividends

For calendar year

\$

2a Total capital gain distr.

2b Unrecap. Sec. 1250 gain

\$

\$

2c Section 1202 gain

2d Collectibles (28%) gain

\$

\$

2e Section 897 ordinary dividends

2f Section 897 capital gain

\$

\$

PAYER'S TIN

RECIPIENT'S TIN

RECIPIENT'S name

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

11 FATCA filing requirement

3 Nondividend distributions

4 Federal income tax withheld

\$

\$

5 Section 199A dividends

6 Investment expenses

\$

\$

7 Foreign tax paid

8 Foreign country or U.S. possession

\$

\$

9 Cash liquidation distributions

10 Noncash liquidation distributions

\$

\$

12 Exempt-interest dividends

13 Specified private activity bond interest dividends

\$

\$

14 State

15 State identification no.

16 State tax withheld

\$

\$

Account number (see instructions)

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.

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

(keep for your records)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

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.

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 **1099-DIV**

(Rev. January 2024)

1b Qualified dividends

For calendar year

Dividends and Distributions

Copy 2

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

PAYER'S TIN

RECIPIENT'S TIN

2a Total capital gain distr.

2b Unrecap. Sec. 1250 gain

\$

\$

\$

2c Section 1202 gain

\$

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

\$

\$

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. 1-2024)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service