



Attention:

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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. 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) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

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| | | | | |
|---|--|---------------------------------------|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | 1 Patronage dividends \$ | OMB No. 1545-0118 | Taxable Distributions Received From Cooperatives |
| | | 2 Nonpatronage distributions \$ | Form 1099-PATR (Rev. January 2023) | |
| | | 3 Per-unit retain allocations \$ | For calendar year 20 ____ | |
| PAYER'S TIN | RECIPIENT'S TIN | 4 Federal income tax withheld \$ | 5 Redeemed nonqualified notices \$ | 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. |
| RECIPIENT'S name | | 6 Section 199A(g) deduction \$ | 7 Qualified payments (Section 199A(b)(7)) \$ | |
| Street address (including apt. no.) | | 8 Section 199A(a) qual. items \$ | 9 Section 199A(a) SSTB items \$ | |
| City or town, state or province, country, and ZIP or foreign postal code | | 10 Investment credit \$ | 11 Work opportunity credit \$ | |
| Account number (see instructions) | 2nd TIN not. <input type="checkbox"/> | 12 Other credits and deductions \$ | 13 Specified Coop <input type="checkbox"/> | |

Form **1099-PATR** (Rev. 1-2023)

Cat. No. 14435F

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

**Taxable
Distributions
Received From
Cooperatives**

| | | | |
|---|-----------------|---------------------------------------|---|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | 1 Patronage dividends \$ | OMB No. 1545-0118 Form 1099-PATR (Rev. January 2023) |
| | | 2 Nonpatronage distributions \$ | |
| | | 3 Per-unit retain allocations \$ | For calendar year 20 ____ |
| PAYER'S TIN | RECIPIENT'S TIN | 4 Federal income tax withheld \$ | 5 Redeemed nonqualified notices \$ |
| RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code | | 6 Section 199A(g) deduction \$ | 7 Qualified payments (Section 199A(b)(7)) \$ |
| | | 8 Section 199A(a) qual. items \$ | 9 Section 199A(a) SSTB items \$ |
| | | 10 Investment credit \$ | 11 Work opportunity credit \$ |
| Account number (see instructions) | | 12 Other credits and deductions \$ | 13 Specified Coop <input type="checkbox"/> |

**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-PATR** (Rev. 1-2023)

(keep for your records)

www.irs.gov/Form1099PATR

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Distributions you received from a cooperative may be includible in your income. Generally, if you are an individual, report any amounts shown in boxes 1, 2, 3, and 5 as ordinary income, unless nontaxable, on your income tax return. You must report any redemptions in boxes 2 and 5 as ordinary income to the extent of the stated dollar value because they were not taxable when issued to you. Amounts shown in boxes 7, 8, and 9 are information needed to compute your section 199A(a) deduction. See the instructions for Form 8995 or 8995-A for more information.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN. 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 1. Shows patronage dividends paid to you during the year in cash, qualified written notices of allocation (at stated dollar value), or other property (not including nonqualified allocations). Any dividends paid on (1) property bought for personal use or (2) capital assets or depreciable property used in your business are not taxable. However, if (2) applies, reduce the basis of the assets by this amount.

Box 2. Shows nonpatronage distributions paid to you during the year in cash, qualified written notices of allocation, or other property, and amounts you received in redemption of nonqualified written notices of allocation from nonpatronage sources.

Box 3. Shows patronage per-unit retain allocations paid to you during the year in cash, qualified per-unit retain certificates, or other property.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you didn't furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. Shows amounts you received when you redeemed nonqualified written notices of allocation and nonqualified per-unit retain allocations from patronage sources.

Box 6. Shows your share of the cooperative's section 199A(g) deduction passed through to you. The amount must have been designated in a written notice sent to you from the cooperative during the section 1382(d) payment period. To claim the deduction, you must not be a C corporation.

Box 7. Shows the amount of qualified payments paid to you on which the cooperative computed its section 199A(g) deduction. If there is an amount in this box and the amount is related to a trade or business for which you are claiming a section 199A(a) deduction, you are required to compute a reduction to your deduction per section 199A(b)(7).

Box 8. Shows items received and reported in boxes 1, 2, 3, and 5 that may qualify as qualified items from trades or businesses that are not a specified service trade or business (SSTB) for purposes of the section 199A(a) deduction. Items relating to SSTBs are reported separately in box 9.

Box 9. Shows amounts received and reported in boxes 1, 2, 3, and 5 from an SSTB that may qualify as qualified items for purposes of the section 199A(a) deduction. Use Form 8995 or 8995-A to determine your section 199A(a) deduction.

Box 10. Shows investment credits passed through to you by the cooperative. Use Form 3468 to compute your allowable credit.

Box 11. Shows work opportunity credits passed through to you. Use Form 5884 or 3800 to compute your allowable credit.

Box 12. Shows other credits and deductions passed through to you. For information on how to report credits, see the instructions for the specific credit form.

Box 13. If this box is checked, the information reported to you is from a specified agricultural or horticultural cooperative, as defined in section 199A(g)(4)(A).

Future developments. For the latest information about developments related to Form 1099-PATR and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099PATR.

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

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| | | 2 Nonpatronage distributions \$ | Form 1099-PATR (Rev. January 2023) | |
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**Taxable
Distributions
Received From
Cooperatives**

**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-PATR, use:

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

To get and to order these instructions and additional forms, go to 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 requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Foreign recipient. If the recipient 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-PATR, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free). Deaf or hard of hearing customers may call any of our toll-free numbers using their choice of relay service.