

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. John Doe 123 s 2nd st Maimi, FI - 33139 (123)-456-7899		1a Total ordinary dividends		OMB No. 1545-0110	
		\$ 1000		Form 1099-DIV	
		1b Qualified dividends		(Rev. January 2024)	
		\$		For calendar year 2026	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S TIN 12-3456789	RECIPIENT'S TIN xxx-xx-123	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
		2e Section 897 ordinary dividends		2f Section 897 capital gain	
		\$		\$	
RECIPIENT'S name James Smith		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.) 456 w 3rd St		5 Section 199A dividends		6 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code Beverly Hills, CA - 90210		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	
		\$		\$	
		11 FATCA filing requirement ☐			
Account number (see instructions) 123456789		14 State		15 State identification no.	
				16 State tax withheld	
				\$	
				\$	

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.