

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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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	
		\$		2017	
		1b Qualified dividends			
				\$	
PAYER'S federal identification number				2a Total capital gain distr.	
		RECIPIENT'S identification number		\$	
				2c Section 1202 gain	
		RECIPIENT'S name		\$	
Street address (including apt. no.)				3 Nondividend distributions	
		City or town, state or province, country, and ZIP or foreign postal code		\$	
				6 Foreign tax paid	
		FATCA filing requirement		\$	
Account number (see instructions)				8 Cash liquidation distributions	
		2nd TIN not.		\$	
<input type="checkbox"/>				10 Exempt-interest dividends	
		<input type="checkbox"/>		\$	
12 State				13 State identification no.	
		<input type="checkbox"/>			

**Dividends and Distributions**

**Copy A**  
**For Internal Revenue Service Center**

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

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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	
		\$		2017	
		1b Qualified dividends			
		\$		2a Total capital gain distr.	
		\$		\$	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Investment expenses		5 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	
		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
		FATCA filing requirement			
		<input type="checkbox"/>			
Account number (see instructions)		12 State		13 State identification no.	
				14 State tax withheld	
				\$	
				\$	

**Dividends and Distributions**

**Copy 1  
For State Tax  
Department**

DRAFT AS OF  
June 8, 2016  
DO NOT FILE

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		<b>2017</b>	<b>Dividends and Distributions</b>
		\$				
		1b Qualified dividends			Form <b>1099-DIV</b>	
		\$				
PAYER'S federal identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		<b>Copy B For Recipient</b>	
		\$	\$			
RECIPIENT'S identification number		2c Section 1202 gain	2d Collectibles (28%) gain		<b>DO NOT FILE</b>	
		\$	\$			
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		<b>June 8, 2016</b>	This is important tax information and is being furnished to the Internal Revenue Service. 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.
		\$	\$			
Street address (including apt. no.)		5 Investment expenses	6 Foreign tax paid			
		\$	\$			
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign country or U.S. possession	8 Cash liquidation distributions			
		\$	\$			
FATCA filing requirement <input type="checkbox"/>		9 Noncash liquidation distributions	10 Exempt-interest dividends			
		\$	\$			
Account number (see instructions)		11 Specified private activity bond interest dividends	12 State			
		\$	\$			
		13 State identification no.	14 State tax withheld			
			\$			

Form **1099-DIV**

(keep for your records)

[www.irs.gov/form1099div](http://www.irs.gov/form1099div)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Recipient's identification number.** For your protection, this form may show only the last four digits of your 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 identification number to the IRS.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

**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 line 9a of Form 1040 or 1040A. Also, report it on Schedule B (1040A or 1040), if required.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

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 1040/1040A 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 or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2c–2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet—Line 19 in the Schedule D instructions (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 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet—Line 18 in the instructions for Schedule D (Form 1040).

**Box 3.** Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1a.

**Box 6.** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

**Box 7.** This box should be left blank if a regulated investment company reported the foreign tax shown in box 6.

**Boxes 8 and 9.** Shows cash and noncash liquidation distributions.

**Box 10.** Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

**Box 11.** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the Instructions for Form 6251.

**Boxes 12–14.** 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 2017 General Instructions for Certain Information Returns.

**Future developments.** For the latest information about the developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099div](http://www.irs.gov/form1099div).

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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  <b>2017</b>  Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
		\$			
		1b Qualified dividends			
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number		<b>Copy 2</b>  <b>To be filed with recipient's state income tax return, when required.</b>	
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain			
		\$			
		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Investment expenses		5 Investment expenses	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$			
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	
		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		12 State		13 State identification no.	
				14 State tax withheld	
				\$	
				\$	

Form **1099-DIV**

[www.irs.gov/form1099div](http://www.irs.gov/form1099div)

Department of the Treasury - Internal Revenue Service

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	
		\$		2017	
		1b Qualified dividends			
		\$			
PAYER'S federal identification number		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
RECIPIENT'S identification number		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)		5 Investment expenses		6 Foreign tax paid	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign country or U.S. possession		8 Cash liquidation distributions	
		\$		\$	
		9 Noncash liquidation distributions		10 Exempt-interest dividends	
		\$		\$	
		11 Specified private activity bond interest dividends		12 State	
				\$	
Account number (see instructions)		2nd TIN not.		13 State identification no.	
		<input type="checkbox"/>		\$	
				\$	

**Dividends and Distributions**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

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June 8, 2016  
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## Instructions for Payer

To complete Form 1099-DIV, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-DIV.

To order these instructions and additional forms, go to [www.irs.gov/form1099div](http://www.irs.gov/form1099div).

**Caution:** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2018.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. To file electronically, you must have

software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option.

**Foreign dividend recipient.** If the recipient of the dividend 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-DIV, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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June 8, 2016  
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