

# INFORMATION RETURN TEMPLATE

## FORM INSTRUCTIONS

Last revised: 5-20-2008

Source: <http://sedm.org>

### 1. **PURPOSE OF THIS FORM**

The attached information return is intended to be sent into the Social Security Data Processing Center and the IRS in order to correct false information returns filed against you, the submitter. Information Returns include but are not limited to the following forms:

- 1.1. IRS Form W-2
- 1.2. IRS Form 1042-s
- 1.3. IRS Form 1099DIV
- 1.4. IRS Form 1099INT
- 1.5. IRS Form 1096

### 2. **PREPARATION INSTRUCTIONS:**

- 2.1. This form can be filled out electronically. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at: <http://www.adobe.com/products/acrobat/readstep2.html>
- 2.2. Fill in all the fields on the attached information return the same as the original for all tax amounts paid. All other blocks indicating interest, dividend, earnings, income, wages, etc. should be ZERO.
- 2.3. Print the form
- 2.4. Cut off the left ½ income from the following form types. This is because the original government form is 8"x11" instead of 8.5"x11" in size:
  - 2.4.1. 1096
  - 2.4.2. 1099DIV
  - 2.4.3. 1099INT
- 2.5. Sign the letter in blue ink if required.
- 2.6. Affix the information return to the following letter and send it in as directed:

<p><i>Corrected Information Return Attachment Letter</i>, Form #04.020 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
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### 3. **RESOURCES FOR FURTHER STUDY:**

- 3.1. *Correcting Erroneous IRS Form W-2's*, Form #04.002  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Correcting Erroneous IRS Form 1042's*, Form #04.003  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Correcting Erroneous IRS Form 1098's*, Form #04.004  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Correcting Erroneous IRS Form 1099's*, Form #04.005  
<http://sedm.org/Forms/FormIndex.htm>
- 3.5. *Correcting Erroneous Information Returns*, Form #04.012-instructions for preparing the attached form. Includes all the previous four items wrapped up into ONE convenient document.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.6. *Corrected Information Return Attachment Letter*, Form #04.020-cover letter that you can attach this corrected information return to.  
<http://sedm.org/Forms/FormIndex.htm>

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<b>2002</b>	<b>Dividends and Distributions</b>
		\$			
		1b Qualified dividends	Form <b>1099-DIV</b>		
PAYER'S federal identification number		RECIPIENT'S identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain
				\$	\$
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
Street address (including apt. no.)		\$	\$		
		3 Nondividend distributions	4 Federal income tax withheld		
City, state, and ZIP code		\$	\$		
Account number (see instructions)		5 Investment expenses	6 Foreign tax paid		
2nd TIN not.		7 Foreign country or U.S. possession	8 Cash liquidation distributions	9 Noncash liquidation distributions	
		<input type="checkbox"/>	\$	\$	

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<b>2002</b>	<b>Dividends and Distributions</b>
		\$			
		1b Qualified dividends	Form <b>1099-DIV</b>		
PAYER'S federal identification number		RECIPIENT'S identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain
				\$	\$
RECIPIENT'S name		2c Section 1202 gain	2d Collectibles (28%) gain	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
Street address (including apt. no.)		\$	\$		
		3 Nondividend distributions	4 Federal income tax withheld		
City, state, and ZIP code		\$	\$		
Account number (see instructions)		5 Investment expenses	6 Foreign tax paid		
2nd TIN not.		7 Foreign country or U.S. possession	8 Cash liquidation distributions	9 Noncash liquidation distributions	
		<input type="checkbox"/>	\$	\$	

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

## Instructions to Recipients

**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 (Form 1040) or Schedule 1 (Form 1040A), if required.

The amount shown may be a distribution from 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 1b.** Shows the portion of the amount in box 1a that may be eligible for the 15% or 5% capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

**Box 2a.** Shows total capital gain distributions (long-term) 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** 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 a 50% 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 nontaxable distributions as capital gains, even though this form shows them as nontaxable. See **Pub. 550**, Investment Income and Expenses.

**Box 4.** Shows backup withholding. For example, a payer must backup withhold on certain payments at a 28% rate 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 you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

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

**Nominees.** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV 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 husband or wife is not required to file a nominee return to show amounts owned by the other. See the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G**.

## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-DIV are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G** and the **2004 Instructions for Form 1099-DIV**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.

**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**, Foreign Person's U.S. Source Income Subject to Withholding. See the **Instructions for Form 1042-S** and **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities.

