9/9/	□ VOID □	CORRE	CIED				
PAYER'S name, street address, city, state, and ZIP code			1 Patronage dividends	OMB No. 1545-0118			
			\$			Taxable	
		2 Nonpatronage distributions	7000		Distributions		
			\$	1993		Received From	
			3 Per-unit retain allocations			Cooperatives	
			\$				
PAYER'S Federal identification number	RECIPIENT'S identification	number	4 Federal income tax withheld		Copy /		
			\$			Foi	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations			Internal Revenue Service Center		
			\$			File with Form 1096	
Street address (including apt. no.)			6 Investment credit	7 Energy investment credit \$		For Paperwork Reduction Ac Notice and	
			\$				
City, state, and ZIP code			8 Jobs credit			instructions fo	
			\$			completing this form	
Account number (optional)	2n	d TIN Not.				see Instructions for Forms 1099, 1098	
						5498, and W-2G	

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Department of the Treasury - Internal Revenue Service

Form 1099-PATR

## Payers, Please Note-

Specific information needed to complete this form and other forms in the 1099 series is given in the **Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the recipient by January 31, 1994.

File Copy A of this form with the IRS by February 28, 1994.

	☐ CORR	ECTED (if checked)				
PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends \$ 2 Nonpatronage distributions	OMB No. 1545-0118	Taxable Distributions Received From		
		3 Per-unit retain allocations \$			Cooperatives	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$			Copy B For Recipient	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code  Account number (optional)		Redemption of nonqualified notices and retain allocations			This is importan tax information and is being furnished to the Internal Revenue	
		6 Investment credit \$	7 Energy investment credit \$		Service. If you are required to file a return, a negligence	
		8 Jobs credit \$			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

(Keep for your records.)

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 income, unless nontaxable, on **Schedule F (Form 1040)**, Profit or Loss From Farming; **Schedule C (Form 1040)**, Profit or Loss From Business; **Schedule C-EZ (Form 1040)**, Net Profit From Business; or **Form 4835**, Farm Rental Income and Expenses. See the instructions for Schedule F (Form 1040) and **Pub. 225**, Farmer's Tax Guide, for more information.

**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 of the dividends that were 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 (not including nonqualified written notices of allocation).

**Box 3.—**Shows 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. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 31% rate on certain payments. 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 amounts you received when you redeemed nonqualified written notices of allocation and nonqualified per-unit retain allocations. Because these were not taxable when issued to you, you must report the redemption as ordinary income to the extent of the stated dollar value.

**Boxes 6, 7, and 8.**—Show unused credits passed through to you by the cooperative. See the instructions for your income tax return for information about how to take these credits.

		CORRE	CIED			
PAYER'S name, street address, city, state, and ZIP code		1 Patronage dividends \$ 2 Nonpatronage distributions \$ 3 Per-unit retain allocations \$	OMB No. 1545-0118		Taxable Distributions Received From Cooperatives	
PAYER'S Federal identification number	RECIPIENT'S identification	number	4 Federal income tax withheld \$			Copy C For Payer
RECIPIENT'S name			Redemption of nonqualified notices and retain allocations			For Paperwork Reduction Act
Street address (including apt. no.)		6 Investment credit \$	7 Energy investment \$	credit	instructions for completing this	
City, state, and ZIP code			8 Jobs credit \$			form, see Instructions for Forms 1099
Account number (optional)	2n	d TIN Not.				1098, 5498 and W-2G

Form 1099-PATR

Department of the Treasury - Internal Revenue Service