

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), Schedule C (Form 1040), or Form 4835. See the Instructions for Schedule F (Form 1040) and Pub. 225 for more information.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (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 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 (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. Generally, a payer must backup withhold if you didn't furnish your taxpayer identification number to the payer. See Form W-9 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.

Box 6. Shows your share of the cooperative's domestic production activities deduction. The amount must have been identified on this or another written notice sent to you from the cooperative during the payment period described in section 1382(d). To claim the deduction, you must not be a C corporation.

Box 7. Shows the amount of the qualified payments on which the cooperative computed its 199A(g) deduction.

Box 8. Shows unused investment credits passed through to you by the cooperative. Use Form 3468, and its instructions, to figure the amount of credit to which you are entitled.

Box 9. Shows unused work opportunity credits passed through to you by the cooperative. Use Form 5884 to figure the amount of credit to which you are entitled. If your only source of the credit is the cooperative, use Form 3800 instead.

Box 10. Shows the alternative minimum tax (AMT) adjustment passed through to you by the cooperative. Report this amount on Form 6251 on the appropriate line in Part I.

Box 11. Shows other unused credits and deductions (including depreciation) passed through to you by the cooperative. For information on how to report credits, see the instructions for the specific credit form. For information on how to report deductions, see the instructions for Schedules C and F (Form 1040) and Pub. 946.

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.

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. INTEGRATED DATA MANAGEMENT SYSTEMS ACCOUNT ABILITY COMPLIANCE SOFTWARE 555 BROADHOLLOW ROAD SUITE 273 MELVILLE NY 11747-5001 631-249-7744/SALES DEPT		1 Patronage dividends \$ 585000.00 2 Nonpatronage distributions \$ 222.00 3 Per-unit retain allocations \$ 325000.00	OMB No. 1545-0118 2019 Form 1099-PATR	Taxable Distributions Received From Cooperatives
PAYER'S TIN 13-3249958	RECIPIENT'S TIN XXX-XX-0029	4 Federal income tax withheld \$ 88500.00	5 Redemption of nonqualified notices and retain allocations \$ 555.00	
RECIPIENT'S name, street address, city, state, and ZIP code JOHN DOE 33 EAST 17 STREET UNIT 2101 NEW YORK NY 10003-2005		6 Domestic production activities deduction \$ 38250.00	7 Qualified payments 7500.00	Copy B For Recipient 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.
Account number (see instructions) U3372711927234		8 Investment credit \$ 0.00	9 Work opportunity credit \$ 888.00	
		10 Patron's AMT adjustment \$ 6766.00	11 Other credits and deductions \$ 7500.00	
		LOW SULFUR 8896		

Form 1099-PATR

(Keep for your records)

Department of the Treasury - Internal Revenue Service

INTEGRATED DATA MANAGEMENT SYSTEMS
ACCOUNT ABILITY COMPLIANCE SOFTWARE
555 BROADHOLLOW ROAD SUITE 273
MELVILLE NY 11747-5001

PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE PAID
MELVILLE, NEW YORK
PERMIT NO. 123456

RETURN SERVICE REQUESTED



JOHN DOE
33 EAST 17 STREET UNIT 2101
NEW YORK NY 10003-2005