

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		2008	
		1b Qualified dividends			
PAYER'S federal identification number		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
		3		4	
RECIPIENT'S name		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
		3 Nondividend distributions		4 Federal income tax withheld	
Street address (including apt. no.)				5 Investment expenses	
				\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
City, state, and ZIP code		\$		\$	
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	
Account number (see instructions)		2nd TIN not.			
		<input type="checkbox"/>			

**Dividends and Distributions**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

**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 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 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, visit the IRS website at [www.irs.gov](http://www.irs.gov) or 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 February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. 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, 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.

**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). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.