

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 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.

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 did not 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 the deduction amount you may take based on your portion of patronage dividends or per-unit retain allocations (boxes 1 and 3) attributable to qualified production activities income. To claim the deduction amount, this amount must have been designated in a written notice sent to you from the cooperative within the payment period under section 1382(d). Enter on the appropriate line of Form 8903.

Box 7. This box 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 8. This box 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 9. 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 10. This box 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 INC ACCOUNT ABILITY COMPLIANCE SOFTWARE 555 BROADHOLLOW ROAD SUITE 273 MELVILLE NY 11747-5001		1 Patronage dividends \$ 475000.00	OMB No. 1545-0118 2016	Taxable Distributions Received From Cooperatives
631-249-7744/SALES DEPT		2 Nonpatronage distributions \$		
		3 Per-unit retain allocations \$ 225000.00		
PAYER'S Federal identification number 13-3249958	RECIPIENT'S identification number XXX-XX-0029	4 Federal income tax withheld \$ 77500.00	Form 1099-PATR	Copy B For Recipient
RECIPIENT'S name, street address, city, state, and ZIP code JOHN DOE 33 EAST 17 STREET # 2101 NEW YORK NY 10003-2005		5 Redemption of nonqualified notices and retain allocations \$		
		8 Work opportunity credit \$	7 Investment credit \$ 12757.00	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) U88477230434		10 Other credits and deductions \$ 4500.00	9 Patron's AMT adjustment \$ 5666.00	
			BIODIESEL 8864	

Form 1099-PATR

(Keep for your records)

Department of the Treasury - Internal Revenue Service

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

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



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