

## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

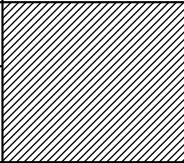
Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

9797

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118  <b>2004</b> Form <b>1099-PATR</b>
		2 Nonpatronage distributions \$	
		3 Per-unit retain allocations \$	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations \$	
Street address (including apt. no.)		6 \$	7 Investment credit \$
City, state, and ZIP code		8 Work opportunity credit \$	9 Patron's AMT adjustment \$
Account number (optional)	2nd TIN not. <input type="checkbox"/>		

**Taxable Distributions Received From Cooperatives**

**Copy A**  
**For Internal Revenue Service Center**  
**File with Form 1096.**  
For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-PATR**

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118  <b>2004</b> Form <b>1099-PATR</b>
		2 Nonpatronage distributions \$	
		3 Per-unit retain allocations \$	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	This area is intentionally left blank.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 Redemption of nonqualified notices and retain allocations \$	
		6 \$	
Account number (optional)		8 Work opportunity credit \$	7 Investment credit \$
			9 Patron's AMT adjustment \$

**Taxable Distributions Received From Cooperatives**

**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.

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. Generally, a payer must backup withhold at a 28% rate if you did not furnish 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 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 6–8.** These boxes and the box under boxes 8 and 9 may show unused credits passed through to you by the cooperative. Report these credits on the following forms: 3468—investment credit; 5884—work opportunity credit; 8844—empowerment zone and renewal community employment credit; 8845—Indian employment credit; 8861—welfare-to-work credit; 8884—NY Liberty Zone business employee credit. See the Form 1040 instructions for how to report other credits.

**Box 9.** Shows the alternative minimum tax (AMT) adjustment passed through to you by the cooperative. Report this amount on **Form 6251**, Alternative Minimum Tax—Individuals, on the appropriate line in Part I.

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends	OMB No. 1545-0118  <b>2004</b> Form <b>1099-PATR</b>
		\$	
		2 Nonpatronage distributions	
		\$	
		3 Per-unit retain allocations	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	[REDACTED]
		\$	
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations	
Street address (including apt. no.)		\$	
City, state, and ZIP code		6	7 Investment credit
		\$	\$
		8 Work opportunity credit	9 Patron's AMT adjustment
		\$	\$
Account number (optional)	2nd TIN not.		
	<input type="checkbox"/>		

**Taxable Distributions Received From Cooperatives**

**Copy C For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-PATR**

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-PATR are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G**, and the separate specific instructions, **2004 Instructions for Form 1099-PATR**. 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 Forms 1096, 1098, 1099, or 5498 that you download and 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 recipient.** If the recipient 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.

