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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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|  |  |                                  |                                      |  |                                    |
|--|--|----------------------------------|--------------------------------------|--|------------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no. |  | 1a Total ordinary dividends      | OMB No. 1545-0110                    | <b>2009</b>  | <b>Dividends and Distributions</b> |
|  |  | \$                               |                                      |  |                                    |
|  |  | 1b Qualified dividends           | Form <b>1099-DIV</b>                 |  |                                    |
| PAYER'S federal identification number                                  |  | 2a Total capital gain distr.     | 2b Unrecap. Sec. 1250 gain           | <b>Copy A</b><br><b>For Internal Revenue Service Center</b><br><b>File with Form 1096.</b><br><br><b>For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b> |                                    |
|  |  | \$                               | \$                                   |  |                                    |
| RECIPIENT'S identification number                                      |  |                                  |                                      |  |                                    |
| RECIPIENT'S name   |  | 2c Section 1202 gain             | 2d Collectibles (28%) gain           |  |                                    |
| Street address (including apt. no.)                                    |  | \$                               | \$                                   |  |                                    |
|  |  | 3 Nondividend distributions      | 4 Federal income tax withheld        |  |                                    |
| City, state, and ZIP code  |  | \$                               | 5 Investment expenses                |  |                                    |
| Account number (see instructions)                                      |  | 6 Foreign tax paid               | 7 Foreign country or U.S. possession |  |                                    |
| 2nd TIN not.   |  | \$                               | \$                                   |  |                                    |
| <input type="checkbox"/>   |  | 8 Cash liquidation distributions | 9 Noncash liquidation distributions  |  |                                    |
|  |  | \$                               | \$                                   |  |                                    |

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

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