



# Form 1099-DIV

Understanding IRS Form  
1099-DIV Boxes



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**BOX 1a**

Report total ordinary dividends that are taxable.  
Report it on Form 1040 if required.

**BOX 1b**

Report the portion from box 1a that may be eligible for reduced capital gains rates.

**BOX 2a**

Report total capital gains distributions from a regulated investment company or real estate investment trust.

**BOX 2b**

Report the amount in 2a that is unrecaptured section 1250 from certain depreciable real property.

**BOX 2c**

Report the amount in 2a that is section 1202 gain from certain small business stock subject to an exclusion.

**BOX 2d**

Report amount in 2a that is 28% rate gain from sales or exchanges of collectibles.

**BOX 2e**

Report the amount in 1a for section 897 gain attributable to disposition of U.S. real property interest.

**BOX 2f**

Report the amount of 2a that is section 897 gain attributable to disposition of USRPI.

**BOX 3**

Reports a return of capital. Any amount received in taxable to you as capital gain.

**BOX 4**

Report backup withholding. Recipients who did not furnish TINs to the payer are subject to backup withholding on certain dividends payments.

**BOX 5**

Report the amount in 1a that is eligible for the 20% qualified business income deduction under section 199A.

**BOX 6**

Report shares of expenses nonpublicly offered RIC.  
This amount is included in box 1a.

**BOX 7**

Report the foreign tax claimed as a deduction or a credit on Form 1040 or 1040-SR.

**BOX 8**

This is left blank if a RIC is reported in the foreign tax shown in box 7.

**BOX 9**

Report cash distributions made as part of a liquidation.

**BOX 10**

Report noncash distributions made as part of a liquidation.

**BOX 11**

Payer is reporting on this Form 1099 to satisfy its account reporting requirement.

**BOX 12**

Report exempt-interest dividends from a mutual fund or other RIC. This is subject to backup withholding.

**BOX 13**

Report exempt-interest dividends subject to alternative minimum tax. This amount is included in box 12.

## WHAT IS FORM 1099-DIV?






Form 1099-DIV, Dividends and Distributions, is used by banks and other financial institutions to report dividend income and other distributions such as from stock or capital gains. They are completed for each person who has been paid dividends and other distributions on stock of \$10 or more.

## WHO NEEDS TO FILE FORM 1099-DIV WITH THE IRS?

Form 1099-DIV should be filed for each person:

- To whom you have paid dividends (including capital gain dividends and exempt-interest dividends) and other distributions valued at \$10 or more in money or other property
- For whom you have withheld and paid any foreign tax on dividends and other distributions on stock
- For whom you have withheld any federal income tax on dividends under the backup withholding rules, or
- To whom you have paid \$600 or more in money or other property as part of a liquidation

## WHO RECEIVES WHICH COPY OF FORM 1099-DIV?

- Copy A  IRS
- Copy 1  State Tax Department
- Copy B  Recipient
- Copy 2  Recipient to File w/ State Income Tax Return
- Copy C  Payer Copy (for Employer Records)

## IS THERE A MAXIMUM FORM COUNT FOR PAPER FILING?

Yes, the paper filing threshold form count is an aggregate of 10 forms. Filers must find the sum of the following form types to determine if they must e-file:

- Form 1042-S
- Form 1095-B
- Form 1095-C
- Form 1097-BTC
- Form 1098
- Form 1098-C
- Form 1098-E
- Form 1098-Q
- Form 1098-T
- Form 1099 series
- Form 3921
- Form 3922
- Form 5498 series
- Form 8027
- Forms W-2
- Form W-2G

If a filer has 10 or more of these forms **total**, then they must electronically file.

## WHERE TO MAIL 1096 PAPER FILING?

Make sure to include a transmittal Form 1096 when choosing to paper file and only include Copy A of the Forms.

Filers should use their address to determine where to mail their filing. The graphic below outlines the appropriate mailing addresses.

### MAIL IN 1096 & 1099 BY STATE

Internal Revenue Service  
Austin Submission Processing Center  
P.O. Box 149213  
Austin, TX 78714

- Alabama
- Arizona
- Arkansas
- Delaware
- Florida
- Georgia
- Kentucky
- Maine
- Massachusetts
- Mississippi
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- Ohio
- Texas
- Vermont
- Virginia

Department of the Treasury  
IRS Submission Processing Center  
P.O. Box 219256  
Kansas City, MO 64121-9256

- Alaska
- Colorado
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Michigan
- Minnesota
- Missouri
- Montana
- Nebraska
- North Dakota
- Oklahoma
- Oregon
- South Carolina
- South Dakota
- Tennessee
- Utah
- Washington
- Wisconsin
- Wyoming

Department of the Treasury  
IRS Submission Processing Center  
1973 North Rulon White Blvd.  
Ogden, UT 84201

- California
- Connecticut
- Washington, D.C.
- Louisiana
- Maryland
- Pennsylvania
- Rhode Island
- West Virginia

Internal Revenue Service  
Austin Submission Processing Center  
P.O. Box 149213  
Austin, TX 78714

If your legal residence or principal place of business or principal office or agency is outside the United States, file with this address.

## CAN I SUBMIT AN ELECTRONIC FILING?

Yes, of course! E-filing is encouraged by the IRS and offers many benefits. These benefits include immediate submission, quick turnaround time, and status updates.

E-filing can be a requirement for some filers, though. If filing more than 10 forms total, then you must submit your filing electronically.

If choosing to submit your filing electronically, be sure to find an authorized ACA software provider to make e-filing quick and easy!

## WHAT ARE THE DEADLINES FOR FORM 1099-DIV?

If required to file 1099-DIV, then it's also required to furnish a statement to each recipient. See the deadlines for this below:

| Deadline Type  | Date                      |
|----------------|---------------------------|
| Recipient Copy | January 31 <sup>st</sup>  |
| Paper File     | February 28 <sup>th</sup> |
| E-file         | March 31 <sup>st</sup>    |

**If these deadlines fall on a weekend or legal holiday, then the due date is typically the following business day.**



## Import Data in Your Format

### Support for Popular Payroll Providers

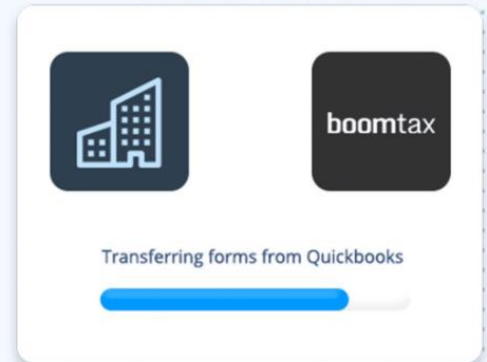
We support data imports from ADP, Sage, UltiPro, Insperity and we are continually adding new formats.

### We Support Quickbooks Online

Import your data directly from QBO.

### Upload Your IRS Files Directly to Us

Simply drag and drop your IRS ACA files into BoomTax and be ready to file in 5 minutes or less!



## Recipient Copies Made Easy

### Print & Mail Service

We can print, fold, stuff, affix postage and mail all of your forms for you from a HIPAA compliant facility.

### E-Delivery

Electronic consent and delivery that meets IRS guidelines.

### Self Service Print & Mail

Print mailable PDFs from your own printer.

| NAME / EMAIL                           | STATUS                     |
|--|----------------------------|
| Jane Cooper<br>jane.cooper@example.com | <span>● Mailed</span>      |
| Kristin Watson<br>kristin@company.com  | <span>● Mailed</span>      |
| Tom Cook<br>tom.cook@company.com       | <span>● E-Delivered</span> |

## Hands Off E-Filing

### No Training Needed

Simply click 'E-file' on your filing and we will take care of the rest.

### We Keep You in the Loop

We constantly check on the status of your filing and we send you email updates as your filing is processed.

### Free Unlimited Corrections

We offer free unlimited corrections for all filings.

|                 |                                       |                         |
|-----------------|---------------------------------------|-------------------------|
| <span>OA</span> | Oceanic Airlines<br>Mountain View, CA | <span>● Accepted</span> |
| <span>SC</span> | Sterling Cooper<br>Austin, TX         | <span>● Accepted</span> |
| <span>BM</span> | Black Mesa<br>Redmond, WA             | <span>● Accepted</span> |
| <span>RE</span> | Rand Enterprises<br>Phoenix, AZ       | <span>● Accepted</span> |



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