



**Note: The draft you are looking for begins on the next page.**

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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 VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

1 Patronage dividends

OMB No. 1545-0118

\$

2 Nonpatronage distributions

Form 1099-PATR

\$

(Rev. April 2025)

3 Per-unit retain allocations

For calendar year

\$

PAYER'S TIN

RECIPIENT'S TIN

4 Federal income tax withheld

5 Redeemed nonqualified notices

\$

\$

RECIPIENT'S name

6 Section 199A(g) deduction

7 Qualified payments  
(Section 199A(b)(7))

\$

\$

Street address (including apt. no.)

8 Section 199A(a) qual. items

9 Section 199A(a) SSTB items

\$

\$

City or town, state or province, country, and ZIP or foreign postal code

10 Investment credit

11 Work opportunity credit

\$

\$

Account number (see instructions)

2nd TIN not.

12 Other credits and deductions

13 Specified Coop

\$

\$

Form 1099-PATR (Rev. 4-2025)

Cat. No. 14435F

www.irs.gov/Form1099PATR

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**

**Taxable  
Distributions  
Received From  
Cooperatives**

**Copy A  
For  
Internal Revenue  
Service Center**

For filing information,  
Privacy Act, and  
Paperwork Reduction  
Act Notice, see the  
**General Instructions  
for Certain  
Information Returns.**  
[www.irs.gov/Form1099](http://www.irs.gov/Form1099)

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Patronage dividends \$	OMB No. 1545-0118
		2 Nonpatronage distributions \$	Form 1099-PATR (Rev. April 2025)
		3 Per-unit retain allocations \$	For calendar year
PAYER'S TIN	RECIPIENT'S TIN	4 Federal income tax withheld \$	5 Redeemed nonqualified notices \$
RECIPIENT'S name		6 Section 199A(g) deduction \$	7 Qualified payments (Section 199A(b)(7)) \$
Street address (including apt. no.)		8 Section 199A(a) qual. items \$	9 Section 199A(a) SSTB items \$
City or town, state or province, country, and ZIP or foreign postal code		10 Investment credit \$	11 Work opportunity credit \$
Account number (see instructions)		12 Other credits and deductions \$	13 Specified Coop <input type="checkbox"/>

**Taxable  
Distributions  
Received From  
Cooperatives**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the IRS. 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 (Rev. 4-2025)

(keep for your records)

[www.irs.gov/Form1099PATR](http://www.irs.gov/Form1099PATR)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

Distributions you received from a cooperative may be includable in your income. Generally, if you are an individual, report any amounts shown in boxes 1, 2, 3, and 5 as ordinary income, unless nontaxable, on your income tax return. You must report any redemptions in boxes 2 and 5 as ordinary income to the extent of the stated dollar value because they were not taxable when issued to you. Amounts shown in boxes 7, 8, and 9 are information needed to compute your section 199A(a) deduction. See the instructions for Form 8995 or 8995-A for more information.

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN. However, the issuer has reported your complete TIN 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, and amounts you received in redemption of nonqualified written notices of allocation from nonpatronage sources.

**Box 3.** Shows patronage 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 didn't furnish your TIN. See Form W-9 and Pub. 505 for more information. Report 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 from patronage sources.

**Box 6.** Shows your share of the cooperative's section 199A(g) deduction passed through to you. The amount must have been designated in a written notice sent to you from the cooperative during the section 1382(d) payment period. To claim the deduction, you must not be a C corporation.

**Box 7.** Shows the amount of qualified payments paid to you on which the cooperative computed its section 199A(g) deduction. If there is an amount in this box and the amount is related to a trade or business for which you are claiming a section 199A(a) deduction, you are required to compute a reduction to your deduction per section 199A(b)(7).

**Box 8.** Shows items received and reported in boxes 1, 2, 3, and 5 that may qualify as qualified items from trades or businesses that are not a specified service trade or business (SSTB) for purposes of the section 199A(a) deduction. Items relating to SSTBs are reported separately in box 9.

**Box 9.** Shows amounts received and reported in boxes 1, 2, 3, and 5 from an SSTB that may qualify as qualified items for purposes of the section 199A(a) deduction. Use Form 8995 or 8995-A to determine your section 199A(a) deduction.

**Box 10.** Shows investment credits passed through to you by the cooperative. Use Form 3468 to compute your allowable credit.

**Box 11.** Shows work opportunity credits passed through to you. Use Form 5884 or 3800 to compute your allowable credit.

**Box 12.** Shows other credits and deductions passed through to you. For information on how to report credits, see the instructions for the specific credit form.

**Box 13.** If this box is checked, the information reported to you is from a specified agricultural or horticultural cooperative, as defined in section 199A(g)(4)(A).

**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](http://www.irs.gov/Form1099PATR).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.