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NEERAJ SINGHAL  
VIJAY NAGAR INDORE  
EK-351 SCHEME NO. 54  
MADHYA PRADESH 452010  
India

Plan Number: 528  
Account Number: XXX-XX-9933  
Tax ID Number: XXX-XX-9933

*Important income tax return document enclosed. For tax advice, please consult your tax advisor.*

*The enclosed applies to transactions in your company stock plan account. For a complete Historical Transaction Summary please refer to the Document Library on [www.stockplanconnect.com](http://www.stockplanconnect.com). You may also reference our Tax Planning Guide online.*

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**Copy B for Recipient**

Account number: 528-XXX-XX-9933

SS # XXX-XX-9933

NEERAJ SINGHAL  
VIJAY NAGAR INDORE  
EK-351 SCHEME NO. 54  
MADHYA PRADESH 452010  
India

*Payer*  
MORGAN STANLEY DOMESTIC HOLDINGS, INC.  
MORGAN STANLEY SMITH BARNEY, LLC.  
1 NEW YORK PLAZA, 40TH FLOOR  
NEW YORK, NY 10004

TAX ID NUMBER: 20-8764829

Questions call: 1-877-772-1099

*Security Description*  
INTL BUSINESS MACHINES CORP

**Form 1099-DIV Dividends and Distributions**

(OMB No. 1545-0110)

Total ordinary dividends	Qualified dividends	Total capital gain distributions	Unrecaptured sect. 1250 gain	Section 1202 gain	Collectibles (28%) gain	
Box 1a <b>\$8.18</b>	Box 1b <b>\$8.18</b>	Box 2a	Box 2b	Box 2c	Box 2d	
Nondividend distributions	Federal Income Tax Withheld	Section 199A dividends	Investment Expenses	Foreign Tax Paid	Foreign country or US possession	
Box 3	<b>Box 4</b>	Box 5	Box 6	Box 7	Box 8	
Cash liquidation distributions	Non cash liquidation distributions	Exempt-Interest dividends	Specified private activity bond interest dividends	State	State Identification no.	State Tax Withheld
Box 9	Box 10	Box 11	Box 12	Box 13	Box 14	Box 15

***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.***

**Multiple Global Stock Plan Services Tax Documents**  
In 2021, Morgan Stanley upgraded to a new version of StockPlan Connect. As a result, some of your 2021 StockPlan Connect transactions may be reported on one or more tax documents, which you will receive separately within the next 5-7 business days.

**See instructions on reverse side for further information.**

## Instructions for Recipient Form 1099-DIV

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). 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 1a.** Shows total ordinary dividends that are taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040-SR. Also report it on Schedule B (Form 1040), if required.

**Box 1b.** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Instructions for Forms 1040 and 1040-SR for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a.** Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See How To Report in the Instructions for Schedule D (Form 1040). But, if no amount is shown in boxes 2b, 2c, 2d, and 2f and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Forms 1040 and 1040-SR.

**Box 2b.** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 2c.** Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

**Box 2d.** Shows the portion of the amount in box 2a that is 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 3.** Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN 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 the portion of the amount in box 1a that may be eligible for the 20% qualified business income deduction under section 199A. See the instructions for Form 8995 and Form 8995-A.

**Box 6.** Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

**Box 7** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Forms 1040 and 1040-SR.

**Box 8** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Boxes 9 and 10** Show cash and noncash liquidation distributions.

**Box 11** Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Forms 1040 and 1040-SR for where to report. This amount may be subject to backup withholding. See Box 4 above.

**Box 12** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 11. See the Instructions for Form 6251.

**Boxes 13–15.** State income tax withheld reporting boxes.

**Nominees.** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the 2021 General Instructions for Certain Information Returns.