



Dinesh Sobitha raj chitra lekha
122 Lakeview Wy 1247
Katy, TX 77494

Master Account Number for Import:

554844704

Document ID for Import:

80114T6XQ2H

Enclosed is your 2022 Consolidated Tax Statement. 1099 Tax Forms for the following accounts are included in this package:

554844704 - Robinhood Securities LLC

New for 2022 Tax Year - Where applicable, 1099 Tax Forms for Robinhood Securities, Robinhood Crypto, and Robinhood Money are being consolidated into one package and reported under our parent entity, Robinhood Markets Inc. We have done this to ensure all forms that you need are provided at the same time in this consolidated package.

Important - Please utilize the Master Account Number and Document ID listed above if filing through tax service providers such as TurboTax or H&R Block. The Document ID is necessary in order to directly import your 1099 data into the tax software so that you do not need to manually enter each transaction. This year there is only one Master Account Number and Document ID that needs to be used to import all of your data across all accounts and 1099s (including crypto). Please note that tax software providers may have limits on the total number of transactions that can be directly imported using the Document ID.

CSVs - In addition, a CSV file which includes the same information that is reported on your 1099 forms will be provided. The CSV is not a separate 1099. It is being provided as a supplement in a format that may be more helpful if you have a large number of transactions or if you are not using the Document ID to import all of your Securities, Crypto and Money activity. Tax software providers may have limits on the total number of transactions that can be uploaded and CSV files may not be compatible with tax service providers such as TurboTax or H&R Block.

Robinhood Retirements Accounts - If you had any reportable distributions or contributions within a Robinhood Retirement account, your 2022 tax forms 1099-R and/or 5498 will be delivered separately. Retirement accounts will be reported under Robinhood Securities LLC and will have their own unique Doc IDs for import to tax software providers such as TurboTax or H&R Block.

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Robinhood Markets Inc. as agent for Robinhood Securities LLC 85 Willow Road Menlo Park, CA 94025 Customer Service: 650-940-2700 PAYER'S TIN: 46-4364776	Tax Information Account 554844704	Statement Date: 02/13/2023	2022
	Dinesh Sobitha raj chitra lekha 122 Lakeview Wy 1247 Katy, TX 77494 RECIPIENT'S TIN: XXX-XX-5394		

11 - [] FATCA filing requirement (see instructions) **Summary Information** 13 - [] FATCA filing requirement (see instructions)

DIVIDENDS AND DISTRIBUTIONS		2022 1099-DIV*	OMB No. 1545-0110	MISCELLANEOUS INFORMATION		2022 1099-MISC*	OMB No. 1545-0115
1a- Total ordinary dividends (includes lines 1b, 5, 2e)		147.80		2- Royalties		0.00	
1b- Qualified dividends		123.41		3- Other income		0.00	
2a- Total capital gain distributions (includes lines 2b, 2c, 2d, 2f)		0.00		4- Federal income tax withheld		0.00	
2b- Unrecaptured Section 1250 gain		0.00		8- Substitute payments in lieu of dividends or interest		0.00	
2c- Section 1202 gain		0.00					
2d- Collectibles (28%) gain		0.00		SECTION 1256 CONTRACTS		2022 1099-B*	OMB No. 1545-0715
2e- Section 897 ordinary dividends		0.00		8- Profit or (loss) realized in 2022 on closed contracts		0.00	
2f- Section 897 capital gain		0.00		9- Unrealized profit or (loss) on open contracts-12/31/2021		0.00	
3- Nondividend distributions		6.21		10- Unrealized profit or (loss) on open contracts-12/31/2022		0.00	
4- Federal income tax withheld		0.00		11- Aggregate profit or (loss) on contracts		0.00	
5- Section 199A dividends		2.45					
6- Investment expenses		0.00		<i>If applicable, proceeds from sale transactions appear summarized below and are detailed in subsequent sections of this document.</i>			
8- Foreign country or US possession: See detail	7- Foreign tax paid:	0.48		* 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.			
9- Cash liquidation distributions		0.00					
10- Noncash liquidation distributions		0.00					
12- Exempt-interest dividends (includes line 13)		0.00					
13- Specified private activity bond interest dividends (AMT)		0.00					

SUMMARY OF PROCEEDS, GAINS & LOSSES, ADJUSTMENTS AND WITHHOLDING

Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8949 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or loss(-)
Short	A (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Short-term	0.00	0.00	0.00	0.00	0.00
Long	D (basis reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Long-term	0.00	0.00	0.00	0.00	0.00
Undetermined	B or E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
	Total Undetermined-term	0.00	0.00	0.00	0.00	0.00
	Grand total	0.00	0.00	0.00	0.00	0.00
Withholding		Amount				
	Federal income tax withheld		0.00			

Changes to dividend tax classifications processed after your original tax form is issued for 2022 may require an amended tax form.

Robinhood Markets Inc. as agent for
 Robinhood Securities LLC
 2022

Summary Information
 (continued)

Account 554844704
 02/13/2023

INTEREST INCOME

2022 1099-INT

OMB No. 1545-0112

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.

1- Interest income (not included in line 3)	0.00
2- Early withdrawal penalty	0.00
3- Interest on US Savings Bonds & Treasury obligations	0.00
4- Federal income tax withheld	0.00
5- Investment expenses	0.00
7- Foreign country or US possession: 6- Foreign tax paid:	0.00
8- Tax-exempt interest (includes line 9)	0.00
9- Specified private activity bond interest (AMT)	0.00
10- Market discount (covered lots)	0.00
11- Bond premium (covered lots)	0.00
12- Bond premium on Treasury obligations (covered lots)	0.00
13- Bond premium on tax-exempt bonds (categorized below)	0.00
Tax-exempt obligations (covered lots)	0.00
Tax-exempt private activity obligations (AMT, covered lots)	0.00
14- Tax-exempt and tax credit bond CUSIP number	
FATCA filing requirement []	

The following amounts are not reported to the IRS. They are presented here for your reference when preparing your tax return(s).

Taxable accrued interest paid	0.00
Taxable accrued Treasury interest paid	0.00
Tax-exempt accrued interest paid	0.00
Tax-exempt accrued interest paid (AMT)	0.00
Taxable accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid	0.00
Tax-exempt accrued nonqualified interest paid (AMT)	0.00
Nonqualified interest	0.00
Tax-exempt nonqualified interest	0.00
Tax-exempt nonqualified interest (AMT)	0.00
Interest shortfall on contingent payment debt	0.00
Bond premium- Non Treasury obligations (noncovered lots)	0.00
Bond premium- Treasury obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (noncovered lots)	0.00
Bond premium- Tax-exempt obligations (AMT, noncovered lots)	0.00
Market discount (noncovered lots)	0.00

STATE TAX WITHHELD

Use the details of the State Tax Withholding page(s) to determine the appropriate amounts for your income tax return(s). The amounts shown in this section are for your reference.

1099-DIV total withheld	0.00
1099-INT total withheld	0.00
1099-OID total withheld	0.00
1099-MISC total withheld	0.00
1099-B total withheld	0.00

ORIGINAL ISSUE DISCOUNT AND ADJUSTMENTS

Use bond-by-bond details from the Form 1099-OID page(s) to determine amounts of Original Issue Discount income for your income tax return(s). The amounts shown in this section are for your reference when preparing your income tax return(s).

Original issue discount for the year	0.00
Acquisition premium (covered lots)	0.00
Acquisition premium (noncovered lots)	0.00
Original issue discount on Treasury obligations	0.00
Acquisition premium, Treasury obligations (covered lots)	0.00
Acquisition premium, Treasury obligations (noncovered lots)	0.00
Tax-exempt OID	0.00
Tax-exempt OID (lots not reported)	0.00
Acquisition premium (covered)	0.00
Acquisition premium (lots not reported)	0.00
Tax-exempt OID on private activity bonds	0.00
Tax-exempt OID on private activity bonds (lots not reported)	0.00
Acquisition premium (AMT, covered)	0.00
Acquisition premium (AMT, lots not reported)	0.00
Market discount (all lots)	0.00
Early withdrawal penalty	0.00
Investment expenses	0.00

RECONCILIATIONS, FEES, EXPENSES AND EXPENDITURES

The amounts in this section are not reported to the IRS. They are presented here for your reference when preparing your income tax return(s).

Other Receipts & Reconciliations- Partnership distributions	0.00
Other Receipts & Reconciliations- Foreign tax paid- partnership	0.00
Other Receipts & Reconciliations- Return of principal	0.00
Other Receipts & Reconciliations- Deferred income payment	0.00
Other Receipts & Reconciliations- Deemed premium	0.00
Other Receipts & Reconciliations- Income accrual- UIT	0.00
Other Receipts & Reconciliations- Basis adjustments	0.00
Other Receipts & Reconciliations- Foreign tax pd beyond treaty	0.00
Fees & Expenses- Margin interest	35.00
Fees & Expenses- Dividends paid on short position	0.00
Fees & Expenses- Interest paid on short position	0.00
Fees & Expenses- Non reportable distribution expense	0.00
Fees & Expenses- Other expenses	0.00
Fees & Expenses- Severance tax	0.00
Fees & Expenses- Organizational expense	0.00
Fees & Expenses- Miscellaneous fees	0.00
Fees & Expenses- Tax-exempt investment expense	0.00
Foreign Exchange Gains & Losses- Foreign currency gain/loss	0.00

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Detail for Dividends and Distributions

2022

02/13/2023

This section of your tax information statement contains the payment level detail of your taxable dividends, capital gains distributions, Section 199A dividends, exempt-interest dividends, nondividend distributions and liquidation distributions. Also shown are the fair market values of any taxable stock dividends or noncash liquidation distributions.

Federal, state and foreign tax withheld and investment expenses are presented as negative amounts but do not net against the reportable income totals. All amounts are grouped by security, with the transactions listed in chronological order. Subtotals for each security are provided. For situations in which the tax character of a distribution (or part thereof) is different than at the time it was paid, endnotes are provided for further explanation.

Note that a payment characterized as a "Qualified dividend" is only issuer-qualified. There is also a holder level criteria for a dividend to be treated as Qualified. If the payment is from a common stock you are required to have held it for more than 60 days during the 121-day period that begins 60 days before the ex-dividend date of the dividend. If the dividend is from preferred shares and covers a period greater than 366 days, you must have held the preferred stock for more than 90 days during the 181-day period that begins 90 days before the ex-dividend date of the dividend.

Amounts presented in Box 2e as Section 897 Ordinary Dividends or Box 2f as Section 897 Capital Gains apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. If you are a US citizen, you should disregard this.

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
APPLE INC. COMMON STOCK	037833100		02/10/22	5.25	Qualified dividend	
			05/12/22	7.07	Qualified dividend	
			08/11/22	7.08	Qualified dividend	
			11/10/22	7.09	Qualified dividend	
				26.49	Total Dividends & distributions	
GLOBAL X SUPERDIVIDEND ETF	37950E549		02/11/22	0.80	Nonqualified dividend	03
			02/11/22	0.68	Nondividend distribution	03
			02/11/22	0.32	Qualified dividend	03
			02/11/22	0.14	Section 199A dividend	03
			02/11/22	-0.03	Foreign tax withheld-Variou	03
			03/11/22	0.81	Nonqualified dividend	03
			03/11/22	0.69	Nondividend distribution	03
			03/11/22	0.32	Qualified dividend	03
			03/11/22	0.14	Section 199A dividend	03
			03/11/22	-0.03	Foreign tax withheld-Variou	03
			04/13/22	0.83	Nonqualified dividend	03
			04/13/22	0.69	Nondividend distribution	03
			04/13/22	0.32	Qualified dividend	03
			04/13/22	0.14	Section 199A dividend	03
			04/13/22	-0.04	Foreign tax withheld-Variou	03
			05/12/22	0.84	Nonqualified dividend	03
			05/12/22	0.70	Nondividend distribution	03
	05/12/22	0.32	Qualified dividend	03		
	05/12/22	0.14	Section 199A dividend	03		
	05/12/22	-0.04	Foreign tax withheld-Variou	03		
	06/13/22	0.85	Nonqualified dividend	03		

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Detail for Dividends and Distributions

2022

(continued)

02/13/2023

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
GLOBAL X SUPERDIVIDEND ETF (cont'd)			06/13/22	0.70	Nondividend distribution	03
			06/13/22	0.33	Qualified dividend	03
			06/13/22	0.14	Section 199A dividend	03
			06/13/22	-0.04	Foreign tax withheld-Various	03
			07/14/22	0.86	Nonqualified dividend	03
			07/14/22	0.71	Nondividend distribution	03
			07/14/22	0.33	Qualified dividend	03
			07/14/22	0.14	Section 199A dividend	03
			07/14/22	-0.04	Foreign tax withheld-Various	03
			08/11/22	0.87	Nonqualified dividend	03
			08/11/22	0.72	Nondividend distribution	03
			08/11/22	0.33	Qualified dividend	03
			08/11/22	0.14	Section 199A dividend	03
			08/11/22	-0.04	Foreign tax withheld-Various	03
			09/14/22	0.83	Nonqualified dividend	03
			09/14/22	0.69	Nondividend distribution	03
			09/14/22	0.32	Qualified dividend	03
			09/14/22	0.14	Section 199A dividend	03
			09/14/22	-0.04	Foreign tax withheld-Various	03
			10/13/22	0.74	Nonqualified dividend	03
			10/13/22	0.63	Nondividend distribution	03
			10/13/22	0.29	Qualified dividend	03
			10/13/22	0.13	Section 199A dividend	03
			10/13/22	-0.03	Foreign tax withheld-Various	03
			11/10/22	1.17	Nonqualified dividend	03
			11/10/22	0.46	Qualified dividend	03
			11/10/22	0.20	Section 199A dividend	03
			11/10/22	-0.05	Foreign tax withheld-Various	03
			12/13/22	1.19	Nonqualified dividend	03
			12/13/22	0.46	Qualified dividend	03
			12/13/22	0.20	Section 199A dividend	03
			12/13/22	-0.05	Foreign tax withheld-Various	03
				21.45	Total Dividends & distributions	
				-0.43	Total Foreign tax withheld	

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Detail for Dividends and Distributions

2022

(continued)

02/13/2023

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
GLOBAL X SUPERDIVIDEND ETF	37960A669		01/09/23	1.20	Nonqualified dividend	03
			01/09/23	0.46	Qualified dividend	03
			01/09/23	0.20	Section 199A dividend	03
			01/09/23	-0.05	Foreign tax withheld-Variou	03
				1.86	Total Dividends & distributions	
	-0.05	Total Foreign tax withheld				
HP INC.	40434L105		01/05/22	0.26	Qualified dividend	
			04/06/22	0.26	Qualified dividend	
			07/06/22	0.26	Qualified dividend	
			10/05/22	0.26	Qualified dividend	
				1.04	Total Dividends & distributions	
INTEL CORPORATION COMMON STOCK	458140100		03/01/22	1.88	Qualified dividend	
			06/01/22	1.90	Qualified dividend	
			09/01/22	1.91	Qualified dividend	
			12/01/22	1.94	Qualified dividend	
				7.63	Total Dividends & distributions	
PROSHARES S&P 500 DIVIDEND ARI STOCRATS ETF	74348A467		03/30/22	3.95	Qualified dividend	
			06/29/22	4.37	Qualified dividend	
			09/28/22	4.56	Qualified dividend	
			12/30/22	6.83	Qualified dividend	
				19.71	Total Dividends & distributions	
SHELL PLC AMERICAN DEPOSITARY SHARES (EACH REPRESENTS TWO OR DINARY SHARES)	780259305		03/28/22	2.53	Nonqualified dividend	
			06/27/22	2.65	Nonqualified dividend	
			09/20/22	2.68	Nonqualified dividend	
			12/19/22	2.70	Nonqualified dividend	
				10.56	Total Dividends & distributions	
SPDR S&P 500 ETF TRUST	78462F103		04/29/22	3.92	Qualified dividend	03
			04/29/22	0.13	Section 199A dividend	03
			04/29/22	0.08	Nonqualified dividend	03
			07/29/22	4.54	Qualified dividend	03
			07/29/22	0.15	Section 199A dividend	03
			07/29/22	0.10	Nonqualified dividend	03
			10/31/22	4.62	Qualified dividend	03
			10/31/22	0.15	Section 199A dividend	03
			10/31/22	0.10	Nonqualified dividend	03

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Detail for Dividends and Distributions

2022

(continued)

02/13/2023

Security description	CUSIP and/or symbol	State	Date	Amount	Transaction type	Notes
SPDR S&P 500 ETF TRUST (cont'd)			01/31/23	5.17	Qualified dividend	03
			01/31/23	0.17	Section 199A dividend	03
			01/31/23	0.11	Nonqualified dividend	03
				19.24	Total Dividends & distributions	
SCHWAB US DIVIDEND EQUITY ETF	808524797		03/28/22	0.53	Qualified dividend	
			06/27/22	0.73	Qualified dividend	
			09/26/22	0.67	Qualified dividend	
			12/12/22	0.74	Qualified dividend	
	2.67	Total Dividends & distributions				
VANGUARD INFORMATION TECHNOLOG Y ETF	92204A702		03/29/22	1.35	Qualified dividend	
			06/28/22	5.67	Qualified dividend	
			10/03/22	13.86	Qualified dividend	
			12/20/22	22.48	Qualified dividend	
	43.36	Total Dividends & distributions				
	154.01	Total Dividends & distributions				
	-0.48	Total Foreign tax withheld				

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Fees and Expenses

2022

02/13/2023

This section of your tax information statement may contain the detail of fees and investment expenses that are not accounted for in amounts reportable to the IRS on the various Forms 1099. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper tax treatment.

These amounts are provided here to facilitate an accounting of all amounts received during the year and are totaled in the Reconciliations, Fees, Expenses and Expenditures found in the Summary Information at the beginning of the statement.

Description	CUSIP and/or symbol	Date	Amount	Transaction type	Notes
Margin charge		01/10/22	-5.00	Margin interest paid	
		02/07/22	-5.00	Margin interest paid	
		03/09/22	-5.00	Margin interest paid	
		04/08/22	-5.00	Margin interest paid	
		05/09/22	-5.00	Margin interest paid	
		06/07/22	-5.00	Margin interest paid	
		07/07/22	-5.00	Margin interest paid	
			-35.00	Total Margin interest paid	
			-35.00	Total Margin interest paid	

Robinhood Markets Inc. as agent for
Robinhood Securities LLC

Account 554844704

Mutual Fund and UIT Supplemental Information

2022

02/13/2023

The following information may be useful in the preparation of your federal and state income tax return(s). This information represents what was available at the time your tax statement was prepared. It may not be all inclusive and is subject to change. Please contact your mutual fund or UIT directly if you need to verify or supplement this information. Note that depending on your state of residence not all Federal Source income is exempt from state taxation. You may wish to consult with your tax advisor, the IRS or your state tax authority regarding the proper treatment.

GLOBAL X SUPERDIVIDEND ETF / 37950E549

FOREIGN SOURCE INCOME PERCENTAGES

Fgn Source Inc Tot	46.24%	Fgn Source Inc Qual	0.00%	Fgn Source Inc Adj	0.00%
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GLOBAL X SUPERDIVIDEND ETF / 37960A669

FOREIGN SOURCE INCOME PERCENTAGES

Fgn Source Inc Tot	46.24%	Fgn Source Inc Qual	0.00%	Fgn Source Inc Adj	0.00%
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VANGUARD INFORMATION TECHNOLOG Y ETF / 92204A702

PERCENTAGE OF INCOME FROM US GOVERNMENT SECURITIES

Fed Source Total 0.14% (A detailed breakdown is shown below when available)

<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>	<u>Agency</u>	<u>%</u>
U.S. Treasury	0.08	Fed Farm Credit	0.00	TN Valley Auth	0.00
Fed Home Loan	0.06	Student Loan	0.00	Other Dir. Fed	0.00

Robinhood Markets Inc. as agent for
Robinhood Securities LLC
2022

Foreign Income and Taxes Summary

Account 554844704

02/13/2023

This schedule lists all income and foreign tax by country. Mutual Funds and Unit Investment Trusts (UITs) structured as Regulated Investment Companies (RICs) are listed separately with a country designation of "RIC."

Country	Security Description	CUSIP	Dividends		Interest	Total Income	Tax
			Nonqualified	Qualified			
	GLOBAL X SUPERDIVIDEND ETF	37950E549	9.79	3.80	0.00	13.59	-0.43
	GLOBAL X SUPERDIVIDEND ETF	37960A669	1.20	0.46	0.00	1.66	-0.05
Total			10.99	4.26	0.00	15.25	-0.48
UK	SHELL PLC AMERICAN DEPOSITARY SHARES (EACH REPRESENTS TWO OR DINARY SHARES)	780259305	10.56	0.00	0.00	10.56	0.00
Total UNITED KINGDOM			10.56	0.00	0.00	10.56	0.00
Grand Total	Total Foreign Source Income*			25.81			
	Qualified Foreign Source Income**			4.26			
	Foreign Tax			-0.48			

* Total Foreign Source Income utilizes the "Total" column for RICs which may not always be supplied.

** Qualified Foreign Source Income utilizes the "Qualified" column for RICs which may not always be supplied.

Robinhood Markets Inc. as agent for
Robinhood Securities LLC
2022

Non-Reportable Actions

Account 554844704

02/13/2023

Security Description	CUSIP and/or symbol	Date	Quantity	Amount	Transaction type	Notes
ROYAL DUTCH SHELL PLC ADS CLAS S A	780259206	01/31/22	-5.26	0.00	Exchange	
SHELL PLC AMERICAN DEPOSITARY SHARES (EACH REPRESENTS TWO OR DINARY SHARES)	780259305	01/31/22	5.26	0.00	Exchange	

03 The tax character of the distribution has been allocated based on information provided by the security issuer.

Instructions for Recipient

Common Instructions for Recipient

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (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.

Backup Withholding. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Nominees. If this 1099 form includes amounts belonging to another person, you are considered a nominee recipient. You must file as the "payer" the respective Form 1099 (DIV, INT, or OID) Copy A (with a Form 1096) to the IRS for each of the other owners as recipient(s) to show their allocable share of the income and you must furnish the respective Copy B Form(s) and amounts to each owner. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the General Instructions for Certain Information Returns.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions for Form 8938.

Keep tax documents for your records.

1099-DIV Instructions for Recipient

Line 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.

Line 1b. Shows the portion of the amount in Line 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.

Line 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 Lines 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 Line 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Form 1040.

Line 2b. Shows the portion of the amount in Line 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).

Line 2c. Shows the portion of the amount in Line 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.

Line 2d. Shows the portion of the amount in Line 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).

Line 2e. Shows the portion of the amount in Line 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI).

Line 2f. Shows the portion of the amount in Line 2a that is section 897 gain attributable to disposition of USRPI.

Note: Lines 2e and 2f apply only to foreign persons and entities whose income maintains its character when passed through or distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States. See the instructions for your tax return.

Line 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.

Line 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.

Line 5. Shows the portion of the amount in Line 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.

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

Line 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 Form 1040.

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

Lines 9 and 10. Show cash and noncash liquidation distributions.

Line 11. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

Line 12. 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 1040SR for where to report. This amount may be subject to backup withholding. See Line 4 above.

Line 13. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in Line 12. See the Instructions for Form 6251.

Lines 14-16. State income tax withheld reporting Lines.

Future developments. For the latest information about developments related to Form 1099-DIV and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099DIV.

Free File. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.