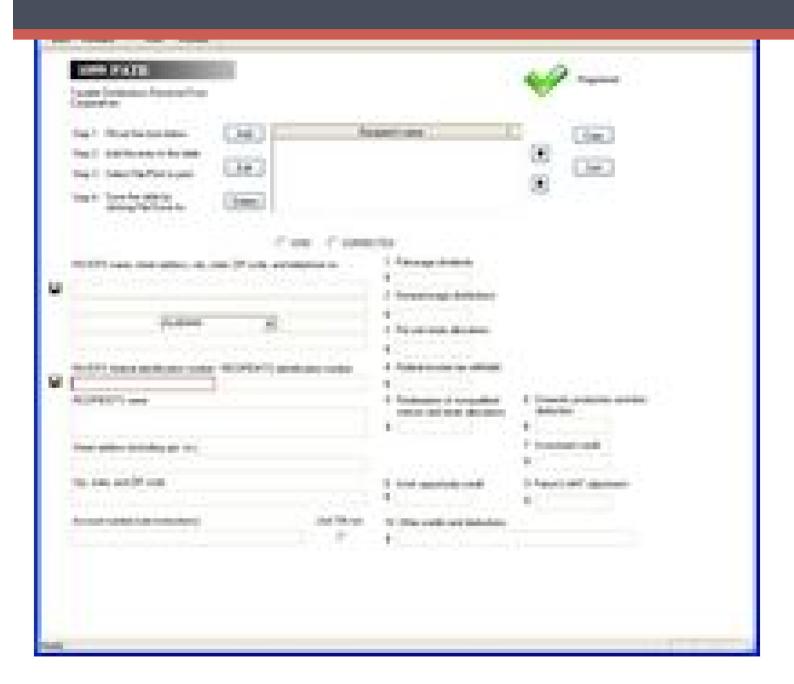
CPA

Practice **Advisor**

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Taxable Distributions Received From Cooperatives

Form 1099-PATR, Taxable Distributions Received From Cooperatives, is to be filed for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or from whom you withheld any federal income tax under the backup withholding rules regardless of the amount of the payment.

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