

2013 FORM 1099-DIV

Dividends and Distributions

OMB No. 1545-0110

Copy B For Recipient

Recipient's Identification Number
XXX-XX-6036

Payer's Name
Oppenheimer
Rising Dividends Fund A

Account Number
00225 2250850828

Corrected
(if checked)
☐

AB 01 065705 08454 B 272 A



JAIME O MALDONADO -APONTE &
HILDA H RIVERA-FIGUEROA
JT TEN WROS NOT TC
457 VIA CAMPINA
CAGUAS PR 00727-3050

Total Ordinary Dividends	Box 1a \$2.20
Qualified Dividends	Box 1b \$2.20
Total Capital Gain Distributions	Box 2a \$10.35
Unrecap. Sec. 1250 Gain	Box 2b \$0.00
Nondividend Distributions	Box 3 \$0.00
Federal Income Tax Withheld	Box 4 \$0.00
Foreign Tax Paid	Box 6 \$0.00
Exempt-Interest Dividends	Box 10 \$0.00
Specified Private Activity Bond Interest Dividends	Box 11 \$0.00

Payer's Address and Telephone Number
C/O OPPENHEIMERFUND SERVICES
P. O. BOX 5270
DENVER, CO 80217-5270
1-800-525-7048

Payer's Federal Identification Number
13-3035629

IMPORTANT MESSAGE: 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.

Instructions for Recipient

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 line 9a of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040 or 1040A), if required.

Box 1b. Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A.

Box 2a. Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040) line 13. If your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

Box 2b. Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet-Line 19 in the Schedule D instructions (Form 1040).

Box 3. Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gains. See Pub. 550, Investment Income and Expenses.

Box 4. Shows backup withholding. A payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 6. Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Box 10. Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

Box 11. Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the Instructions for Form 6251.

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 husband or wife is not required to file a nominee return to show amounts owned by the other. See the 2013 General Instructions for Certain Information Returns.

Note: Boxes and instructions not applicable do not appear on form.