

For Official Use Only

Statement for Recipients of **1978**

Interest on Bearer Certificates of Deposit

Copy A For Internal Revenue Service Center

Type or print PAYER'S name, address, ZIP code, and Federal identifying number.

87

Recipient's taxpayer identifying number

1. Amount of interest paid in 1978

2. Original purchaser's taxpayer identifying number

Type or print RECIPIENT'S name, address, and ZIP code below (Name must align with arrow).

Type or print ORIGINAL PURCHASER'S name, address, and ZIP code below (Name must align with arrow).

Name ▶

Form **1099-BCD**

Department of the Treasury—Internal Revenue Service

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Department of the Treasury
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Copy B For Recipient

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Copy B For Recipient

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Form **1099-BCD**

Department of the Treasury
Internal Revenue Service

Copy B For Recipient

Statement for Recipients of **1978**

**Interest on Bearer
Certificates of
Deposit**

Copy C For Payer



Type or print PAYER'S name, address, ZIP code, and Federal identifying number.

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Form 1099-BCD

Department of the Treasury—Internal Revenue Service

Statement for Recipients of **1978**

**Interest on Bearer
Certificates of
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Form 1099-BCD

Department of the Treasury—Internal Revenue Service

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Form 1099-BCD

Department of the Treasury—Internal Revenue Service

Instructions for Payer

Who Must File.—Any bank which actually pays interest on certificates of deposit issued in bearer form (in denominations of less than \$100,000) must file Form 1099-BCD to report the payment of that interest. If interest has been earned but has not been actually paid to a recipient, no Form 1099-BCD is to be filed. For further information see the regulations. The ordinary interest reporting rules of \$10 or more do not apply to this type of interest. The payments are to be reported whether they are paid during the life of the certificate or at its redemption. All payments of interest on bearer certificates made after March 13, 1978 are subject to these rules.

When to File.—File Form 1099-BCD on or before February 28, 1979 for interest paid between March 14th and December 31st, 1978.

Where to File.—File Copy A of Forms 1099-BCD with the Internal Revenue Service Center for the State where your legal residence, principal place of business, office, or agency is located. A list of these addresses is contained in the Instructions for Form 1096.

Box 1.—Report in box 1 all of the interest you paid to this recipient in 1978 after March 13th.

Box 2.—Report in box 2 the taxpayer identifying number of the original purchaser of the bearer certificate. If the certificate was

☆ U.S. GOVERNMENT PRINTING OFFICE : 1979—O-263-423

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issued before March 14, 1978 and the payer of the interest does not have the necessary information to report the original purchaser's identity, those boxes need not be reported. However, please enter the words "Issued prior to 3/14/78" in the space for the original purchaser's name and address.

For payments of interest on certificates issued after March 13, 1978 the two address blocks on the bottom of the form must be filled out. In the left box, give the name, address, and ZIP code of the payee who is receiving the interest payment. In the right box, give the name, address, and ZIP code of the original purchaser of the certificate.

Copy B which is the short copy must be given to the recipient of the interest payment by January 31st of the year following the year of payment. Copy A must be filed with the Service Center by February 28th of the year following the year of payment, and Copy C is for the payer's records. At no time should Copy B disclose the identity of the original purchaser of the certificate.

No statement is required to be made to the original purchaser in connection with the reporting of interest to a subsequent owner.

Original issue discount, subject to reporting under regulations section 1.6049-1(a)(1)(ii) is not interest subject to reporting on Form 1099-BCD.

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