

Original Issue Discount

Copy A
For Internal Revenue Service Center

For Official Use Only

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

Record owner's identifying number

1 Total original issue discount for 1983

2 Stated interest

3 Amount of forfeiture

4 Federal income tax withheld

96

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

Name ▶

5 Description

For Paperwork Reduction Act Notice and Instructions for completing this form, see instructions for Form 1096.

Statement for Recipients of **1983**

Original Issue Discount

**Copy B
For Record Owner**



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

Record owner's identifying number	1 Total original issue discount for 1983	2 Stated interest	3 Amount of forfeiture	4 Federal income tax withheld (see instructions)
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Type or print RECORD OWNER'S name, address, and ZIP code below.

5 Description

For instructions for reporting these amounts, see back of this form.

This information is being furnished to the Internal Revenue Service.

Instructions for Holder of Record

Original issue discount means the difference between the stated redemption price at maturity and the issue price of a bond, debenture, note or other evidence of indebtedness. This also applies to certificates of deposit, time deposits, bonus savings plans, and other deposit arrangements having a term in excess of one year, provided the payment of interest is deferred until maturity.

Original issue discount is taxable over the life of the obligation. If you are the holder of one of these obligations, you must include the original issue discount in your gross income over the period you hold the obligation.

If the amounts shown include original issue discount or stated interest belonging to another person, the record holder whose Federal identifying number is shown should file a nominee form to show the proper distribution of the amounts. Use another 1099-OID, check the box on Form 1096, Annual Summary and Transmittal of U.S. Information Returns, for "NOMINEE OID" and file both forms with the Service Center for your area. A husband or wife is not required to file a nominee return to show payments for the other.

Box 1 shows the total original issue discount on the obligation for the calendar year. If you held the obligation for the entire year, report the entire amount in box 1 as interest in-

come on your income tax return. If you disposed of the obligation or acquired it from another holder during the year, you must compute your share of the amount in box 1. See **Publication 1212**, List of Original Issue Discount Obligations, for guidance in making this computation. Also, see the instructions for your income tax return for information on how to report this amount.

Box 2 shows the stated interest without regard to any original issue discount. If you held the obligation the entire year, report this amount as interest income on your income tax return. If you disposed of the obligation or acquired it from another holder during the year, see **Publication 550**, Investment Income and Expenses, for reporting instructions.

Box 3 shows the amount of interest forfeited by you if you withdrew the money before the maturity date of the obligation. You may deduct this amount on your Federal income tax return, Form 1040, even if you do not itemize your deductions.

Box 4 shows the amount of Federal income tax withheld (if any) from your payments. You may take a credit on your income tax return for the tax withheld.

Box 5 shows the account, serial, or other identifying number (such as a CUSIP number) and description of the obligation. If the issuer of the obligation is other than the payer, the name of the issuer will also be shown in this box.

Statement for Recipients of **1983**

Original Issue Discount

**Copy C
For Payer**



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

Record owner's identifying number	1 Total original issue discount for 1983	2 Stated interest	3 Amount of forfeiture	4 Federal income tax withheld
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Type or print RECORD OWNER'S name, address, and ZIP code below.

5 Description

For Paperwork Reduction Act Notice see Instructions for Form 1096.