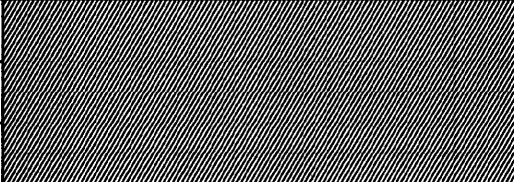


9696

 VOID CORRECTED

For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code		1 Total original issue discount for 1989	OMB No. 1545-0117 1989 Statement for Recipients of	Original Issue Discount
		\$		
PAYER'S Federal identification number		2 Other periodic interest	4 Federal income tax withheld	
		\$		
RECIPIENT'S identification number		3 Early withdrawal penalty	\$	Copy A For Internal Revenue Service Center For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.
Type or machine print RECIPIENT'S name (first, middle, last)		5 Description		
Street address				
City, state, and ZIP code				
Account number (optional)				

Form 1099-OID

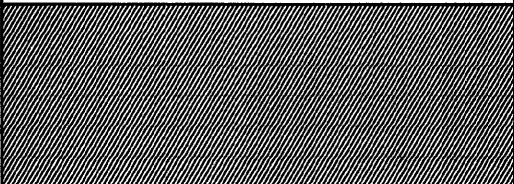
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Department of the Treasury - Internal Revenue Service

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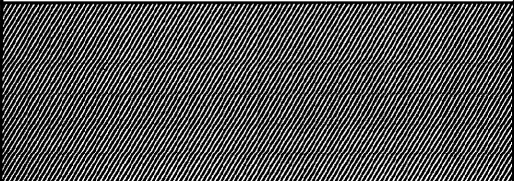
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Department of the Treasury - Internal Revenue Service

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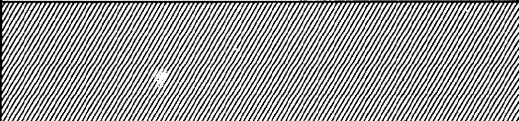
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Form 1099-OID

Department of the Treasury - Internal Revenue Service

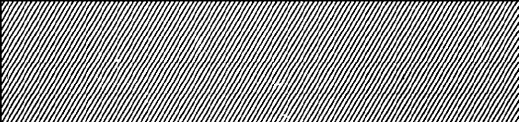
CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Total original issue discount for 1989* \$	OMB No. 1545-0117 1989	Original Issue Discount
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PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$	4 Federal income tax withheld \$	Copy B For Recipient 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 will be imposed on you if this income is taxable and the IRS determines that it has not been reported.
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Form **1099-OID**

Department of the Treasury - Internal Revenue Service

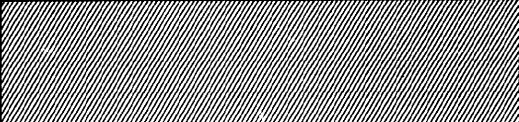
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Form **1099-OID**

Department of the Treasury - Internal Revenue Service

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Form **1099-OID**

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Original issue discount (OID) means the difference between the stated redemption price at maturity and the issue price of a bond, debenture, note, or other evidence of indebtedness, or the acquisition price of a stripped bond or coupon. This also applies to **certificates of deposit**, time deposits, bonus savings plans, and other deposit arrangements having a term of more than 1 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 a part of the original issue discount in your gross income each year you hold the obligation.

If, as the record holder, you receive Form 1099-OID showing OID or other periodic interest belonging to another person, you are considered a nominee recipient. You must file another Form 1099-OID showing the actual owner as "recipient" and you as the "payer." Show the OID for the entire year, even if the actual owner did not own the obligation for the entire year. Complete Form 1099-OID and **Form 1096**, Annual Summary and Transmittal of U. S. Information Returns, and file both forms with the Internal Revenue Service Center for your area. Also give a copy of the form you are filing with IRS to the actual owner. A husband or wife is not required to file a nominee return to show payments for the other. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the portion of OID or stated interest allocable to the seller/buyer of the obligation.

Box 1.—Shows the total OID on the obligation for the calendar year. If you bought the obligation at original issue and you held the obligation for the entire year or for the part of the year it was outstanding, report the entire amount in Box 1 as interest income on your income tax return. If you did not

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Box 2.—Shows other interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your 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. If you are a regular interest holder in a single class REMIC (as defined in regulations under section 67(c)), the amount in Box 2 includes your share of the investment expenses of the REMIC, which are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit.

Box 3.—Shows the amount of interest or principal forfeited by you if you withdrew the money before the maturity date of the obligation. You may deduct this on your Federal income tax return only on the specific line of Form 1040 under "Adjustments to Income."

Box 4.—Shows the amount withheld for backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments shown on the form. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding and the furnishing of your taxpayer identification number to the payer. Include this amount on your income tax return as tax withheld.

Box 5.—Shows the identification number (CUSIP number) or description of the obligation. The description may include the stock exchange, issuer, coupon rate, and year of maturity.

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Form **1099-OID**

Department of the Treasury - Internal Revenue Service

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