## Original Issue Discount

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### Form 1099-OID

Do NOT Cut or Separate Forms on This Page

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### Form 1099-OID

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### Original Issue Discount

**PAYER'S name, street address, city, state, and ZIP code**

1. Original issue discount for 1991*  
   $________

2. Other periodic interest  
   $________

**PAYER'S Federal identification number**  
**RECIPIENT'S identification number**

3. Early withdrawal penalty  
   $________

5. Description

**RECIPIENT'S name**

Account number (optional)  
* This may not be the correct figure to report on your income tax return. See instructions on back.

**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 may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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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 may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Instructions for Recipient

Original issue discount (OID) is 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. OID rules also apply 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.

OID 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 OID in your gross income each year you hold the obligation.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-OID for each of the other owners showing amounts allocable to each. Furnish a Form 1099-OID to each owner. File Form(s) 1099-OID with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On each Form 1099-OID, list yourself as the “payer” and the other owner as the “recipient.” On Form 1096, list yourself as the “filer.” A husband or wife required to file a joint Form 1040 must file Form 1099-OID 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 OID or stated interest allocable to the seller/buyer of the obligation.

Box 1. Shows either the total OID on the obligation for the calendar year or the OID on the obligation for the part of the year you owned it. If you bought the obligation at original issuance and you held the obligation for the entire year, file Form 1099-OID showing the OID in Box 1 as interest income on your income tax return. However, if you paid acquisition or bond premium or bought at market discount, or if the obligation is a stripped bond or stripped coupon, you must compute your proper amount of OID. See Pub. 1212, List of Original Issue Discount Instruments. Also see Pub. 1212 if the total OID on the obligation for the calendar year is shown and is allocated to you (other than at original issuance) or disposed of the obligation during the year.

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 accrued it from another holder during the year, see Pub. 550, Investment Income and Expenses, for reporting instructions. If you are a regular interest holder of 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 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 special line of Form 1040 under “Adjustments to income.”

Box 4. Shows backup withholding. For example, persons not furnishing their taxpayer identification number may be 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. 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. Also see Pub. 1212 if the total OID on the obligation for the part of the year you owned it. If “Total” is shown, the amount in Box 1 is the total OID on the obligation for the calendar year.

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Form 1099-OID

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For Paperwork Reduction Act
Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

Department of the Treasury - Internal Revenue Service