

9696

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		2015	
PAYER'S federal identification number		2 Other periodic interest			
		RECIPIENT'S identification number		\$	
3 Early withdrawal penalty				4 Federal income tax withheld	
RECIPIENT'S name		5 Market discount		6 Acquisition premium	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Description			
Account number (see instructions)		8 Original issue discount on U.S. Treasury obligations		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
		\$			
FATCA filing requirement <input type="checkbox"/>		9 Investment expenses		For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.	
\$		10 State			
2nd TIN not. <input type="checkbox"/>		11 State identification no.		12 State tax withheld	
				\$	
				\$	

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		2015	
PAYER'S federal identification number		2 Other periodic interest			
		\$		3 Early withdrawal penalty	
RECIPIENT'S identification number		\$		4 Federal income tax withheld	
RECIPIENT'S name		5 Market discount		6 Acquisition premium	
		\$		\$	
Street address (including apt. no.)		7 Description			
City or town, state or province, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations			
Account number (see instructions)		\$		9 Investment expenses	
		FATCA filing requirement <input type="checkbox"/>		\$	
		10 State	11 State identification no.	12 State tax withheld	
				\$	

Original Issue Discount

Copy 1

For State Tax Department

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015*		OMB No. 1545-0117	
		\$		2015	
		2 Other periodic interest			
				\$	
PAYER'S federal identification number		RECIPIENT'S identification number		4 Federal income tax withheld	
				\$	
		3 Early withdrawal penalty		6 Acquisition premium	
		\$		\$	
RECIPIENT'S name		7 Description			
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code					
		8 Original issue discount on U.S. Treasury obligations*			
		\$			
		FATCA filing requirement		9 Investment expenses	
		<input type="checkbox"/>		\$	
Account number (see instructions)		10 State		11 State identification no.	
				12 State tax withheld	
				\$	
				\$	

Original Issue Discount

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.

Form **1099-OID**

(keep for your records)

www.irs.gov/form1099oid

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID is taxable as interest over the life of the obligation. If you are the holder of an OID obligation, generally you must include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation-protected securities. See Pub. 550, for more information.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. Complete a Form 1099-OID for each of the other owners showing the amounts allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner as the "recipient." File Form(s) 1099-OID with Form 1096, with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "filer." A spouse is not required to file a nominee return to show amounts owned by the other spouse. 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.

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the Instructions for Form 8949. For a taxable covered security acquired with acquisition premium, your payer may report either (1) a net amount of OID that reflects the offset of OID by the amount of acquisition premium amortization for the year or (2) a gross amount for both the OID and the acquisition premium amortization for the year. For a noncovered security acquired with acquisition premium, your payer is only required to report the gross amount of OID.

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions to Form 8938.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1. Shows the OID on the obligation for the part of the year you owned it. Report the amount in box 1 as interest income on your income tax return. However, depending on the type of debt instrument, the issue or acquisition date, and other factors (for example, if you paid acquisition or bond premium, or the obligation is a stripped bond or coupon), you may have to figure the correct amount of OID to report on your return. See Pub. 1212, Guide to Original Issue Discount (OID) Instruments, for details on how to figure the correct OID. See the instructions above for a covered security acquired with acquisition premium.

Box 2. Shows qualified stated 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 Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 8, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes.

Box 3. Shows interest or principal forfeited if you withdrew the money before the maturity date of the obligation, such as from a CD. You may deduct this amount to figure your adjusted gross income on your income tax return. See the Instructions for Form 1040 to see where to take the deduction.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN 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 5. For a taxable covered security acquired with OID, if you made an election under section 1278(b) to include market discount in income as it accrues and you notified your payer of the election, shows the market discount that accrued on the debt instrument during the year while held by you. Report this amount on your income tax return as directed in the instructions for Form 1040 or 1040A.

Box 6. For a taxable covered security, shows the amount of acquisition premium amortization for the year that reduces the amount of OID that is included as interest on your income tax return. If an amount is reported in this box, see the instructions for Form 1040 (Schedule B). If an amount is not reported in this box for a covered security acquired with acquisition premium, the payer has reported a net amount of OID that reflects the offset of OID that is included in income. If the payer has reported a net amount of OID in box 1 or box 8, you must report the net amount of OID on Form 1040 (Schedule B) and you must not make an adjustment to this amount for acquisition premium on Form 1040 (Schedule B).

Box 7. Shows the identification (CUSIP) number or description of the obligation (may include the stock exchange, issuer, coupon rate, and year of maturity).

Box 8. Shows OID on a U.S. Treasury obligation for the part of the year you owned it. Report this amount as interest income on your federal income tax return, and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not included in box 1. See the instructions above for a covered security acquired with acquisition premium.

Box 9. Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 2.

Box 10–12. State income tax withheld reporting.

Future developments. For the latest information about developments related to Form 1099-OID and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099oid.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		2015	
PAYER'S federal identification number		2 Other periodic interest			
		\$		3 Early withdrawal penalty	
RECIPIENT'S identification number		\$		4 Federal income tax withheld	
RECIPIENT'S name		5 Market discount		6 Acquisition premium	
		\$		\$	
Street address (including apt. no.)		7 Description			
		8 Original issue discount on U.S. Treasury obligations		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Investment expenses			
		FATCA filing requirement <input type="checkbox"/>		\$	
Account number (see instructions)		10 State	11 State identification no.	12 State tax withheld	
				\$	

Original Issue Discount

Copy 2

To be filed with recipient's state income tax return, when required.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2015		OMB No. 1545-0117	
		\$		2015	
PAYER'S federal identification number		2 Other periodic interest			
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		\$		\$	
Street address (including apt. no.)		7 Description			
		8 Original issue discount on U.S. Treasury obligations		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Investment expenses		\$	
		FATCA filing requirement <input type="checkbox"/>		10 State	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		11 State identification no.	
				12 State tax withheld	
				\$	
				\$	

Original Issue Discount

Copy C

For Payer

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

Instructions for Payer

To complete Form 1099-OID, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Forms 1099-INT and 1099-OID.

To order these instructions and additional forms, go to www.irs.gov/form1099oid or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by February 1, 2016.

File Copy A of this form with the IRS by February 29, 2016. If you file electronically, the due date is March 31, 2016. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for

Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The IRS does not provide a fill-in form option.

Foreign recipient. If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Need help? If you have questions about reporting on Form 1099-OID, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).