

## **Attention:**

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

9696

VOID

CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$		<b>2013</b>	
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		\$		<b>For Internal Revenue Service Center</b>	
Street address (including apt. no.)		5 Foreign tax paid			
City or town, province or state, country, and ZIP or foreign postal code		\$		<b>File with Form 1096.</b>	
8 Original issue discount on U.S. Treasury obligations		\$			
Account number (see instructions)		9 Investment expenses		<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.</b>	
		\$			
2nd TIN not. <input type="checkbox"/>		10 State		11 State identification no.	
		\$		\$	
		\$		\$	

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

VOID  CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$		<b>2013</b>	
PAYER'S federal identification number		2 Other periodic interest			
		RECIPIENT'S identification number		\$	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
		Street address (including apt. no.)		\$	
City or town, province or state, country, and ZIP or foreign postal code		5 Foreign tax paid		6 Foreign country or U.S. possession	
		7 Description		\$	
[REDACTED]		8 Original issue discount on U.S. Treasury obligations		\$	
		9 Investment expenses		\$	
Account number (see instructions)		10 State	11 State identification no.	12 State tax withheld	
				\$	
				\$	

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013*	OMB No. 1545-0117	
		\$	<b>2013</b>	
		2 Other periodic interest		
				\$
PAYER'S federal identification number		3 Early withdrawal penalty	4 Federal income tax withheld	
RECIPIENT'S identification number		\$	\$	
RECIPIENT'S name		5 Foreign tax paid	6 Foreign country or U.S. possession	
		\$		
Street address (including apt. no.)		7 Description		
City or town, province or state, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations*		
		\$		
Account number (see instructions)		9 Investment expenses	* This may not be the correct figure to report on your income tax return. See instructions on the back.	
		\$		
		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](http://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, *Investment Income and Expenses*, 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, *Annual Summary and Transmittal of U.S. Information Returns*, with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by 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.

**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), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**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.

**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 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.** Shows the foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

**Box 6.** Shows the country or U.S. possession to which the foreign tax was paid.

**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.

**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](http://www.irs.gov/form1099oid).

VOID  CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$		<b>2013</b>	
PAYER'S federal identification number		2 Other periodic interest			
		RECIPIENT'S identification number		\$	
RECIPIENT'S name		3 Early withdrawal penalty		4 Federal income tax withheld	
		Street address (including apt. no.)		\$	
City or town, province or state, country, and ZIP or foreign postal code		5 Foreign tax paid		6 Foreign country or U.S. possession	
		Description		\$	
Account number (see instructions)		8 Original issue discount on U.S. Treasury obligations		7 Description	
		Investment expenses		\$	
10 State		11 State identification no.		12 State tax withheld	
				\$	
				\$	

VOID  CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2013		OMB No. 1545-0117	
		\$		<b>2013</b>	
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 Foreign tax paid		6 Foreign country or U.S. possession	
		\$			
Street address (including apt. no.)		7 Description			
City or town, province or state, country, and ZIP or foreign postal code		8 Original issue discount on U.S. Treasury obligations			
		\$			
		9 Investment expenses			
\$					
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 State	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 **2013 General Instructions for Certain Information Returns.**

## Instructions for Payer

General and specific form instructions are provided separately. You should use the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Forms 1099-INT and 1099-OID to complete Form 1099-OID. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, go to [www.irs.gov/form1099oid](http://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 with the IRS 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 January 31, 2014.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for

Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. 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). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.