

9292

VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		1 Interest income		2014 Interest Income Form 1099-INT	
		\$			
2 Early withdrawal penalty		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations			
		\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses		
		\$	\$		
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$			
City or town, province or state, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	10 Tax-exempt bond CUSIP no.	11 State	12 State identification no.	13 State tax withheld
					\$

Form **1099-INT** Cat. No. 14410K www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service
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PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		1 Interest income		<div style="font-size: 2em; font-weight: bold;">2014</div> Interest Income Form 1099-INT	
PAYER'S federal identification number		RECIPIENT'S identification number			
		2 Early withdrawal penalty			
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		4 Federal income tax withheld 5 Investment expenses	
		6 Foreign tax paid			
Street address (including apt. no.)		8 Tax-exempt interest		9 Specified private activity bond interest	
City or town, province or state, country, and ZIP or foreign postal code		10 Tax-exempt bond CUSIP no.		11 State	
Account number (see instructions)		12 State identification no.		13 State tax withheld	
				\$ ----- \$	

Form **1099-INT**

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		2014 Interest Income		
		1 Interest income	Form 1099-INT				
PAYER'S federal identification number		RECIPIENT'S identification number		Copy B For Recipient			
		2 Early withdrawal penalty					
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		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.			
		4 Federal income tax withheld				5 Investment expenses	
Street address (including apt. no.)		6 Foreign tax paid				7 Foreign country or U.S. possession	
City or town, province or state, country, and ZIP or foreign postal code		8 Tax-exempt interest				9 Specified private activity bond interest	
Account number (see instructions)		10 Tax-exempt bond CUSIP no.				11 State	12 State identification no.
		13 State tax withheld					

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Instructions for Recipient

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 taxable interest paid to you during the calendar year by the payer. This does not include interest shown in box 3. May also show the total amount of the credits from clean renewable energy bonds, qualified forestry conservation bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, and build America bonds that must be included in your interest income. These amounts were treated as paid to you during 2014 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912, Credit to Holders of Tax Credit Bonds.

Box 2. Shows interest or principal forfeited because of early withdrawal of time savings. 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 3. Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not all be taxable. See Pub. 550. This interest is exempt from state and local income taxes. This interest is not included in box 1.

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. Include this amount on your income tax return as tax withheld.

Box 5. 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 1.

Box 6. Shows 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 7. Shows the country or U.S. possession to which the foreign tax was paid.

Box 8. Shows tax-exempt interest paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 or Form 1040A. This amount may be subject to backup withholding. See box 4.

Box 9. Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 8. See the Instructions for Form 6251.

Box 10. Shows CUSIP number(s) for tax-exempt bond(s) on which tax-exempt interest was paid to you during the calendar year and reported in box 8. If blank, no CUSIP number was issued for the bond(s).

Boxes 11-13. State tax withheld reporting boxes.

Nominees. If this form includes amounts belonging to another person(s), you are considered a nominee recipient. Complete a Form 1099-INT for each of the other owners showing the income 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(s) as the "recipient." File Form(s) 1099-INT with Form 1096 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.

Future developments. For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099int.

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PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		2014 Interest Income Form 1099-INT			
		\$				Copy 2 To be filed with recipients state income tax return, when required.	
PAYER'S federal identification number		RECIPIENT'S identification number		2 Early withdrawal penalty			
				\$			
				3 Interest on U.S. Savings Bonds and Treas. obligations			
				\$			
RECIPIENT'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses			
		\$		\$			
		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$					
		8 Tax-exempt interest		9 Specified private activity bond interest			
		\$		\$			
Account number (see instructions)		10 Tax-exempt bond CUSIP no.		11 State	12 State identification no.		
					\$		
					\$		

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PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		2014 Interest Income Form 1099-INT			
		\$				Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2014 General Instructions for Certain Information Returns.	
PAYER'S federal identification number		RECIPIENT'S identification number		2 Early withdrawal penalty			
				\$			
		3 Interest on U.S. Savings Bonds and Treas. obligations		\$			
RECIPIENT'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses			
		\$		\$			
		6 Foreign tax paid		7 Foreign country or U.S. possession			
		\$					
		8 Tax-exempt interest		9 Specified private activity bond interest			
		\$		\$			
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		10 Tax-exempt bond CUSIP no.			
				11 State			
				12 State identification no.			
				13 State tax withheld			
				\$			
				\$			

Form **1099-INT**

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Instructions for Payer

General and specific form instructions are provided separately. To complete Form 1099-INT, use:

- The 2014 General Instructions for Certain Information Returns, and
- The 2014 Instructions for Forms 1099-INT and 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/form1099int 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 February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. 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.

Forms 1099-INT and 1098. If you received mortgage interest in the course of your trade or business, you may have to report it to the payer of such mortgage interest and to the IRS on Form 1098, Mortgage Interest Statement. Do not report mortgage interest to the payer on Form 1099-INT. See the instructions for Form 1098 for information on reporting mortgage interest.

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-INT, 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.

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