

## Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [www.irs.gov/form1099](http://www.irs.gov/form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit [www.IRS.gov/orderforms](http://www.IRS.gov/orderforms). Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the IRS Affordable Care Act Information Returns (AIR) program (visit [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

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

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 2018		OMB No. 1545-0117	
		\$		<b>2018</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
PAYER'S TIN		RECIPIENT'S TIN		3 Early withdrawal penalty	
				\$	
				4 Federal income tax withheld	
				\$	
				5 Market discount	
				\$	
				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		9 Investment expenses	
		\$		\$	
		10 Bond premium		11 Tax-exempt OID	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>			
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		12 State	
				13 State identification no.	
				14 State tax withheld	
				\$	
				\$	

**Original Issue Discount**

**Copy A**

**For Internal Revenue Service Center**

**File with Form 1096.**

**For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.**

Form **1099-OID**

Cat. No. 14421R

[www.irs.gov/Form1099OID](http://www.irs.gov/Form1099OID)

Department of the Treasury - Internal Revenue Service

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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 2018		OMB No. 1545-0117	
		\$		<b>2018</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
PAYER'S TIN		RECIPIENT'S TIN		3 Early withdrawal penalty	
				\$	
		5 Market discount		4 Federal income tax withheld	
		\$		\$	
RECIPIENT'S name		7 Description		6 Acquisition premium	
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		9 Investment expenses	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>		10 Bond premium	
		\$		11 Tax-exempt OID	
Account number (see instructions)		12 State		13 State identification no.	
				\$	
				\$	
				\$	

**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 2018*		OMB No. 1545-0117	
		\$		<b>2018</b>	
		* This may not be the correct figure to report on your income tax return. See instructions on the back.			
		2 Other periodic interest		Form <b>1099-OID</b>	
		\$			
PAYER'S TIN	RECIPIENT'S TIN	3 Early withdrawal penalty		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*		9 Investment expenses	
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		10 Bond premium		11 Tax-exempt OID	
		FATCA filing requirement <input type="checkbox"/>		\$	
Account number (see instructions)		12 State	13 State identification no.	14 State tax withheld	
		\$	\$	\$	

**Original Issue Discount**

**Copy B**

**For Recipient**

This is important tax information and is being furnished to the IRS. 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 on a taxable obligation is taxable as interest over the life of the obligation. If you are the holder of a taxable 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 covered security acquired with acquisition premium, your payer generally must 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 taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (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 TIN 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 for 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 a taxable 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 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. If there is an amount in both boxes 2 and 11, the amount in box 2 is tax-exempt interest and is not included in interest income on your tax return. In general, see how to report tax-exempt interest in the Instructions for Form 1040.

**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 TIN or you did not furnish the correct TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** For a 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 in writing in accordance with Regulations section 1.6045-1(n)(5), shows the market discount that accrued on the debt instrument during the year while held by you. For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, shows the market discount that accrued on the obligation during the year while held by you. For a covered security acquired on or after January 1, 2015, market discount will be calculated on a constant yield basis unless you notified your payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to make a constant yield election for market discount under section 1276(b). The payer may, but is not required to, report the market discount for a tax-exempt obligation that is a covered security acquired before January 1, 2017. Report the accrued market discount on your income tax return as directed in the Instructions for Form 1040. Market discount on a tax-exempt security is includible in taxable income as interest income.

*(Continued on the back of Copy 2)*

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 2018		OMB No. 1545-0117	
		\$		<b>2018</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
PAYER'S TIN		RECIPIENT'S TIN		3 Early withdrawal penalty	
				\$	
		5 Market discount		4 Federal income tax withheld	
		\$		\$	
RECIPIENT'S name		7 Description		6 Acquisition premium	
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		9 Investment expenses	
		\$		\$	
		FATCA filing requirement <input type="checkbox"/>		10 Bond premium	
		\$		11 Tax-exempt OID	
Account number (see instructions)		12 State		13 State identification no.	
				\$	
				\$	

**Original Issue Discount**

**Copy 2**

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

## Instructions for Recipient *(continued)*

**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).

If there is an amount in both boxes 6 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 6 shows the amount of acquisition premium amortization for the year that reduces the amount of your tax-exempt OID for the year. The payer may, but is not required to, report the acquisition premium for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID. See the instructions above for a covered security acquired with acquisition premium.

**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. If the number in this box is negative, it represents a deflation adjustment. See Pub. 550 for further information on accounting for this adjustment.

**Box 9.** Any amount shown is your share of investment expenses of a single-class REMIC. This amount is included in box 2.

**Box 10.** For a taxable covered security, including a Treasury inflation-protected security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize bond premium under section 171. 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 taxable covered security acquired at a premium and the payer is reporting premium amortization, the payer has reported a net amount of interest in box 2. If the amount in this box is greater than the amount of interest paid on the covered security, see Regulations section 1.171-2(a)(4).

If there is an amount in both boxes 10 and 11, for a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, and issued with OID, the amount in box 10 shows the amount of premium amortization for the year that reduces the amount of your tax-exempt interest for the year. The payer may, but is not required to, report the premium amortization for a tax-exempt obligation that is a covered security acquired before January 1, 2017, and issued with OID.

**Box 11.** For a tax-exempt obligation that is a covered security acquired on or after January 1, 2017, shows the tax-exempt OID on the obligation for the part of the year you owned it. The payer may, but is not required to, report the OID for a tax-exempt obligation that is a covered security acquired before January 1, 2017. In general, report the amount of tax-exempt OID on Form 1040. See the instructions above for a covered security acquired with acquisition premium.

**Boxes 12–14.** 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, state or province, country, ZIP or foreign postal code, and telephone no.		1 Original issue discount for 2018		OMB No. 1545-0117	
		\$		<b>2018</b>	
		2 Other periodic interest			
		\$		Form <b>1099-OID</b>	
PAYER'S TIN		RECIPIENT'S TIN		3 Early withdrawal penalty	
				\$	
				4 Federal income tax withheld	
				\$	
				5 Market discount	
				\$	
				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		9 Investment expenses	
		\$		\$	
		10 Bond premium		11 Tax-exempt OID	
		\$		\$	
		FATCA filing requirement			
		<input type="checkbox"/>			
Account number (see instructions)		2nd TIN not.		12 State	
		<input type="checkbox"/>		13 State identification no.	
				14 State tax withheld	
				\$	
				\$	

**Original Issue Discount**

**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**



## Instructions for Payer

To complete Form 1099-OID, use:

- The 2018 General Instructions for Certain Information Returns, and
- The 2018 Instructions for Forms 1099-INT and 1099-OID.

To order these instructions and additional forms, go to [www.irs.gov/Form1099OID](http://www.irs.gov/Form1099OID).

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

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2019.

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

**Foreign recipient.** If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S. See the Instructions for Form 1042-S and Pub. 515.

**Need help?** If you have questions about reporting on Form 1099-OID, call the information reporting customer service site toll free at 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).