

Your first name and initial	Last name	OMB No. 1545-0074
		Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
		▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing status** Check only one box.

<p><b>1</b> <input type="checkbox"/> Single</p> <p><b>2</b> <input type="checkbox"/> Married filing jointly (even if only one had income)</p> <p><b>3</b> <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</p>	<p><b>4</b> <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</p> <p><b>5</b> <input type="checkbox"/> Qualifying widow(er) (see instructions)</p>
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**Exemptions**

**6a**  Yourself. If someone can claim you as a dependent, **do not** check box 6a.

**b**  Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

**c Dependents:**

**d** Total number of exemptions claimed. Boxes checked on 6a and 6b:

No. of children on 6c who:  
• lived with you   
• did not live with you due to divorce or separation (see instructions)   
Dependents on 6c not entered above   
Add numbers on lines above ▶

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	
<b>8a</b> Taxable interest. Attach Schedule B if required.	<b>8a</b>	
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	
<b>b</b> Qualified dividends (see instructions).	<b>9b</b>	
<b>10</b> Capital gain distributions (see instructions).	<b>10</b>	
<b>11a</b> IRA distributions.	<b>11a</b>	<b>11b</b> Taxable amount (see instructions).
		<b>11b</b>
<b>12a</b> Pensions and annuities.	<b>12a</b>	<b>12b</b> Taxable amount (see instructions).
		<b>12b</b>
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	
<b>14a</b> Social security benefits.	<b>14a</b>	<b>14b</b> Taxable amount (see instructions).
		<b>14b</b>
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> .	<b>15</b>	

**Adjusted gross income**

<b>16</b> Educator expenses (see instructions).	<b>16</b>	
<b>17</b> IRA deduction (see instructions).	<b>17</b>	
<b>18</b> Student loan interest deduction (see instructions).	<b>18</b>	
<b>19</b> Tuition and fees. Attach Form 8917.	<b>19</b>	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	<b>20</b>	
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	<b>21</b>	

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22
23a Check [ ] You were born before January 2, 1953, [ ] Blind } Total boxes
if: [ ] Spouse was born before January 2, 1953, [ ] Blind } checked 23a [ ]
b If you are married filing separately and your spouse itemizes
deductions, check here 23b [ ]
24 Enter your standard deduction. 24
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25
26 Exemptions. Multiply \$4,050 by the number on line 6d. 26
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.
This is your taxable income. 27
28 Tax, including any alternative minimum tax (see instructions). 28
29 Excess advance premium tax credit repayment. Attach
Form 8962. 29
30 Add lines 28 and 29. 30
31 Credit for child and dependent care expenses. Attach
Form 2441. 31
32 Credit for the elderly or the disabled. Attach
Schedule R. 32
33 Education credits from Form 8863, line 19. 33
34 Retirement savings contributions credit. Attach Form 8880. 34
35 Child tax credit. Attach Schedule 8812, if required. 35
36 Add lines 31 through 35. These are your total credits. 36
37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37
38 Health care: individual responsibility (see instructions). Full-year coverage [ ] 38
39 Add line 37 and line 38. This is your total tax. 39
40 Federal income tax withheld from Forms W-2 and 1099. 40
41 2017 estimated tax payments and amount applied
from 2016 return. 41
42a Earned income credit (EIC). 42a
b Nontaxable combat pay election. 42b
43 Additional child tax credit. Attach Schedule 8812. 43
44 American opportunity credit from Form 8863, line 8. 44
45 Net premium tax credit. Attach Form 8962. 45
46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. 46

Standard Deduction for—
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

If you have a qualifying child, attach Schedule EIC.

Refund

47 If line 46 is more than line 39, subtract line 39 from line 46.
This is the amount you overpaid. 47
48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here 48a
b Routing number [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] c Type: [ ] Checking [ ] Savings
d Account number [ ]
49 Amount of line 47 you want applied to your 2018 estimated tax. 49

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. 50
51 Estimated tax penalty (see instructions). 51

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete the following. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/Type preparer's name Preparer's signature Date Check [ ] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

## Attention filers of Form 1096:

This form is provided for informational purposes only. It appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but a copy, printed from this website, is not. Do **not** print and file a Form 1096 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.

To order official IRS information returns, which include a scannable Form 1096 for filing with the IRS, 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. To file electronically, you must have software, or a service provider, that will create the file in the proper format. More information can be found at:

- IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)), or
- 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.

Form <b>1096</b>  Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Annual Summary and Transmittal of U.S. Information Returns</h2>	OMB No. 1545-0108  <h1 style="margin:0;">2017</h1>
FILER'S name		
Street address (including room or suite number)		
City or town, state or province, country, and ZIP or foreign postal code		
Name of person to contact		Telephone number
Email address		Fax number
<b>For Official Use Only</b> 		
<b>1</b> Employer identification number	<b>2</b> Social security number	<b>3</b> Total number of forms
<b>4</b> Federal income tax withheld \$		<b>5</b> Total amount reported with this Form 1096 \$
<b>6</b> Enter an "X" in only one box below to indicate the type of form being filed.		
<b>7</b> Form 1099-MISC with NEC in box 7, check <input type="checkbox"/>		
W-2G 32	1097-BTC 50	1098 81
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-OID 96
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-C 78	1098-E 84	1098-Q 74
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-PATR 97	1099-Q 31	1099-QA 1A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-T 83	1099-A 80	1099-B 79
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-R 98	1099-S 75	1099-SA 94
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-C 85	1099-CAP 73	1099-DIV 91
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3921 25	3922 26	5498 28
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-G 86	1099-INT 92	1099-K 10
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

**Signature** **Title** **Date**

### Instructions

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/form1096](http://www.irs.gov/form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE system. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2017 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2018.

**Caution:** File Form 1099-MISC by January 31, 2018, if you are reporting **nonemployee compensation** in box 7. Also, check box 7 above.

- With Forms 5498, file by May 31, 2018.

### Where To File

Send all information returns filed on paper with Form 1096 to the following.

**If your principal business, office or agency, or legal residence in the case of an individual, is located in**

**Use the following three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

**Box 1 or 2.** Make an entry in either box 1 or 2; not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 6
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 8, 9, and 10
Form 1099-INT	Boxes 1, 3, 8, 10, 11, and 13
Form 1099-K	Box 1a
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-QA	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-QA	Boxes 1 and 2
Form 5498-SA	Box 1

**Corrected returns.** For information about filing corrections, see the 2017 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

## 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.

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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.		12 State	
		<input type="checkbox"/>		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

Department of the Treasury - Internal Revenue Service

**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, 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)		12 State	13 State identification no.	14 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 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, report tax-exempt interest on line 8b on Form 1040 or 1040A.

**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 1278(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 or 1040A. 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. 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.** 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 in box 11 on line 8b 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 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, 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).

**Information Referral**

(See instructions on reverse)

Use this form to report suspected tax law violations by a person or a business.

**CAUTION: READ THE INSTRUCTIONS BEFORE COMPLETING THIS FORM. There may be other more appropriate forms specific to your complaint. (For example, if you suspect your identity was stolen, use [Form 14039](#).)**

**Section A – Information About the Person or Business You Are Reporting**

Complete 1, if you are reporting an Individual. Complete 2, if you are reporting a business only. Complete 1 and 2 if you are reporting a business and its owner. (Leave blank any lines you do not know.)

1a. Name of individual		b. Social Security Number/TIN		c. Date of birth	
d. Street address		e. City		f. State	g. ZIP code
h. Occupation		i. Email address			
j. Marital status (check one, if known) <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated				k. Name of spouse	
2a. Name of business		b. Employer Tax ID number (EIN)		c. Telephone number	
d. Street address		e. City		f. State	g. ZIP code
h. Email address		i. Website			

**Section B – Describe the Alleged Violation of Income Tax Law**

3. Alleged violation of income tax law. (Check all that apply.)

<input type="checkbox"/> False Exemption	<input type="checkbox"/> Unsubstantiated Income	<input type="checkbox"/> Unreported Income	<input type="checkbox"/> Failure to Withhold Tax
<input type="checkbox"/> False Deductions	<input type="checkbox"/> Earned Income Credit	<input type="checkbox"/> Narcotics Income	<input type="checkbox"/> Failure to File Return
<input type="checkbox"/> Multiple Filings	<input type="checkbox"/> Public/Political Corruption	<input type="checkbox"/> Kickback	<input type="checkbox"/> Failure to Pay Tax
<input type="checkbox"/> Organized Crime	<input type="checkbox"/> False/Altered Documents	<input type="checkbox"/> Wagering/Gambling	<input type="checkbox"/> Other (describe in 5)

4. Unreported income and tax years  
Fill in Tax Years and dollar amounts, if known (e.g., TY 2010- \$10,000)

TY \_\_\_\_\_ \$ \_\_\_\_\_ TY \_\_\_\_\_ \$ \_\_\_\_\_ TY \_\_\_\_\_ \$ \_\_\_\_\_ TY \_\_\_\_\_ \$ \_\_\_\_\_ TY \_\_\_\_\_ \$ \_\_\_\_\_ TY \_\_\_\_\_ \$ \_\_\_\_\_

5. Comments (Briefly describe the facts of the alleged violation-Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet, if needed.)

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6. Additional information. Answer these questions, if possible. Otherwise, leave blank.

a. Are book/records available? (If available, do not send now. We will contact you, if they are needed for an investigation.)  Yes  No

b. Do you consider the taxpayer dangerous?  Yes  No

c. Banks, Financial Institutions used by the taxpayer

Name			Name		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

**Section C – Information About Yourself**

(We never share this information with the person or business you are reporting.)  
This information is not required to process your report, but would be helpful if we need to contact you for any additional information.

7a. Your name		b. Telephone number	c. Best time to call		
d. Street address		e. City		f. State	g. ZIP code

Please print and send your completed form to: **Internal Revenue Service**  
Stop 31313  
Fresno, CA 93888

# Instructions for Form 3949-A, Information Referral

## General Instructions

### **Purpose of the Form**

Use Form 3949-A to report alleged tax law violations by an individual, a business, or both.

### **CAUTION: DO NOT USE Form 3949-A:**

- o If you suspect your **identity was stolen**. Use [Form 14039](#). Follow "Instructions for Submitting this Form" on Page 2 of Form 14039.
- o To report suspected **misconduct by your tax return preparer**. Use [Form 14157](#). Submit to the address on the Form 14157.
- o If your **paid preparer** filed a return or made changes to your return **without your authorization**. Instead, use [Form 14157](#) AND [Form 14157-A](#). Submit both to the address on the Form 14157-A.
- o If **you received a notice** from the IRS about **someone claiming your exemption or dependent**. Follow the instructions on the notice. Do not complete Form 3949-A.
- o To report an **abusive tax avoidance scheme, promotion**, or a **promoter** of such a scheme. Use [Form 14242](#). Mail or FAX to the address or FAX number on the Form 14242.
- o To report misconduct or **wrongdoing by a tax exempt organization** or its officers, directors, or authorized persons. Use [Form 13909](#). Submit by mail, FAX, or email, according to the instructions on the Form 13909.

**Have information and want to claim a reward?** Use Form 211, Application For Award For Original Information. Mail it to the address in the Instructions for the form.

## Specific Instructions

### **Section A – Provide Information About the Person/Business You Are Reporting, if known.**

Provide as much information as you know about the person or business you are reporting.

1. **Complete if you are reporting an individual.** Include their name, street address, city, state, ZIP code, social security number or taxpayer identification number, occupation, date of birth, marital status, name of spouse (if married), and email address. Include as much information as you know.
2. **Complete if you are reporting a business.** Include the business name, business street address, city, state, ZIP code, employer identification number (EIN), telephone number(s), email address, and website, if known.

**Note: Complete both parts if you are reporting a business and its owner.**

### **Section B – Use to Describe the Alleged Tax Law Violation(s)**

#### **3. Check all Tax Violations That Apply to Your Report.**

False Exemption- Claimed persons as dependents they are not entitled to claim.

False Deductions- Claimed false or exaggerated deductions to reduce their taxable income.

Multiple Filings- Filed more than one tax return to receive fraudulent refunds.

Organized Crime- Member of a group of persons who engaged in illegal enterprises such as drugs, gambling, loansharking, extortion, or laundering illegal money through a legitimate business.

Unsubstantiated Income- Reported false income from an unverifiable source in order to get a false refund.

Earned Income Credit- Claimed Earned Income Credit which they were not entitled to receive. They may have reported income they did not earn or claimed children they were not entitled to claim.

Public/Political Corruption- Public official or politician violated laws against using their position illegally for personal gain.

False/Altered Documents- Changed documents, such as a W-2 or Form 1099, or created fake documents to substantiate a false refund.

Unreported Income- Received cash or other untraceable payments, such as goods or services, and did not report the income.

Narcotics Income- Received income from illegal drugs or narcotics.



Kickback- Received illegal payments or kickbacks in exchange for referring the business of a government agency or other business towards a company or for influencing business decisions that result in part of the payment for the business received or service performed being returned to the person who made the referral.

Wagering/Gambling- Did not report income received from wagering or gambling.

Failure to Withhold Tax- Individual or business did not withhold legally owed taxes from income paid to their employee(s), such as Social Security or Medicare taxes. Example: A business treated employees as independent contractors and issued Forms 1099, with no tax withheld, instead of a W-2.

Failure to File Return- Individual or business has not filed returns legally due.

Failure to Pay Tax- Individual or business has not paid taxes legally due.

Other- Describe in 5.

4. **If your report involves unreported income, indicate the year(s) and the dollar amount(s).**
5. **Briefly describe the facts of the alleged tax law violation(s) as you know them. Please attach another sheet, if you need more room.**
6. **Additional Information, if known. Attach another sheet, if you need more room.**

### Section C – Provide Information about Yourself

7. **Note: Information about yourself is NOT required to process your report, but may be helpful if we need additional information.**

**Please print and send your completed form to the Internal Revenue Service at:**

**Internal Revenue Service  
Stop 31313  
Fresno, CA 93888**

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### Paperwork Reduction Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This report is voluntary and the information requested helps us determine if there has been a violation of Income Tax Law. We need it to insure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administrations of any Internal Revenue laws. Generally, tax returns and tax return information are confidential, as required by Code section 6103.

The time required to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes.

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### Privacy Act Notice

We are requesting this information under authority of 26 U.S.C. 7801. The primary purpose of this form is to report potential violations of the Internal Revenue laws. The information may be disclosed to the Department of Justice to enforce the tax laws. Providing the information is voluntary. Not providing all or part of the information will not affect you.

# Identity Theft Affidavit

Complete this form if you need the IRS to mark an account to identify questionable activity.

**Section A - Check the following boxes in this section that apply to the specific situation you are reporting** (Required for all filers)

- 1. I am submitting this Form 14039 for myself
- 2. This Form 14039 is submitted in response to a 'Notice' or 'Letter' received from the IRS
  - Please provide 'Notice' or 'Letter' number(s) on the **line to the right** \_\_\_\_\_
  - Please check box 1 in **Section B** and see special mailing and faxing instructions on reverse side of this form.
- 3. I am submitting this Form 14039 on behalf of my 'dependent child or dependent relative'
  - Please complete **Section E** on reverse side of this form.
  - Caution:** If filing this on behalf of your 'dependent child or dependent relative', filing this form will protect his or her tax account but it will **not** prevent the victim in **Section C** below from being claimed as a dependent by another person.
- 4. I am submitting this Form 14039 on behalf of another person (other than my dependent child or dependent relative)
  - Please complete **Section E** on reverse side of this form.

**Section B - Reason For Filing This Form** (Required)

Check only **ONE** of the following boxes that apply to the person listed in **Section C** below.

- 1. **Someone used my information to file taxes**
- 2. **I don't know if someone used my information to file taxes, but I'm a victim of identity theft**

**Please provide an explanation** of the identity theft issue, how you became aware of it and provide relevant dates. If needed, please attach additional information and/or pages to this form.

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**Section C - Name and Contact Information of Identity Theft Victim** (Required)

Victim's last name	First name	Middle initial	Taxpayer Identification Number <i>(Please provide 9-digit Social Security Number)</i>
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**Current mailing address** (apartment or suite number and street, or P.O. Box) If deceased, please provide last known address

Current city	State	ZIP code
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Tax Year(s) you experienced identity theft (If not known, enter 'Unknown' in one box below)	What is the last year you filed a return								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> <td style="width: 12.5%; border: 1px solid black;"> </td> </tr> </table>									

Address used on last filed tax return (If different than 'Current')	Names used on last filed tax return (If different than 'Current')
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City (on last tax return filed)	State	ZIP code
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Telephone number with area code (Optional) If deceased, please indicate 'Deceased'	Best time(s) to call		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Home telephone number</td> <td style="width: 50%;">Cell phone number</td> </tr> </table>	Home telephone number	Cell phone number	
Home telephone number	Cell phone number		

Language in which you would like to be contacted  English  Spanish

**Section D - Penalty of Perjury Statement and Signature** (Required)

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form 14039 is true, correct, complete, and made in good faith.

Signature of taxpayer, or representative, conservator, parent or guardian	Date signed
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Submit this completed form to either the mailing address or the FAX number provided on the reverse side of this form.

**Section E – Representative, Conservator, Parent or Guardian Information** (Required if completing Form 14039 on someone else's behalf)

Check only **ONE** of the following five boxes next to the reason you are submitting this form

- 1. The taxpayer is deceased and I am the surviving spouse**
  - No attachments are required, including death certificate.
- 2. The taxpayer is deceased and I am the court-appointed or certified personal representative**
  - Attach a copy of the court certificate showing your appointment.
- 3. The taxpayer is deceased and a court-appointed or certified personal representative has not been appointed**
  - Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death.
  - Indicate your relationship to decedent:  Child  Parent/Legal Guardian  Other \_\_\_\_\_
- 4. The taxpayer is unable to complete this form and I am the appointed conservator or have Power of Attorney/Declaration of Representative authorization per IRS Form 2848**
  - Attach a **copy** of documentation showing your appointment as conservator or POA authorization.
  - If you have an IRS issued **Centralized Authorization File (CAF) number, enter the nine-digit number:**  

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- 5. The person is my dependent child or my dependent relative**

By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the dependent's behalf.

  - Indicate your relationship to person:  Parent/Legal Guardian  Fiduciary Relationship per IRS Form 56  
 Power of Attorney  Other

Representative's name

Last name	First name	Middle initial
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Representative's current mailing address (City, town or post office, state, and ZIP code)

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Representative's telephone number

**Instructions for Submitting this Form**

Submit this completed and signed form to the IRS via **Mail** or **FAX** to specialized IRS processing areas dedicated to assist you. In **Section C** of this form, be sure to include the Social Security Number in the 'Taxpayer Identification Number' field.

**Help us avoid delays:**

- Choose one method of submitting this form either by Mail or by FAX, not both.
- Please provide clear and readable photocopies of any additional information you may choose to provide.
- Note that 'tax returns' may not be submitted to either the mailing address or FAX number.

Submitting by Mail	Submitting by FAX
<ul style="list-style-type: none"> <li>• <b>If you checked Box 1 in Section B in response to a notice or letter received from the IRS</b>, return this form and if possible, a copy of the notice or letter to the address contained in the notice or letter.</li> <li>• <b>If you checked Box 1 in Section B of Form 14039, are unable to file your tax return electronically because the primary and/ or secondary SSN was misused, attach this Form 14039 to the back of your paper tax return</b> and submit to the IRS location where you normally file your tax return.</li> <li>• <b>If you've already filed your paper return, please</b> submit this Form 14039 to the IRS location where you normally file. Refer to the 'Where Do You File' section of your return instructions or visit IRS.gov and input the search term 'Where to File'.</li> <li>• <b>If you checked Box 2 in Section B of Form 14039 (no current tax-related issue)</b>, mail this form to:   <div style="text-align: center; padding: 5px;"> <b>Department of the Treasury Internal Revenue Service Fresno, CA 93888-0025</b> </div> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>If you checked Box 1 in Section B of Form 14039 and are submitting this form in response to a notice or letter received from the IRS. If it provides a FAX number, you should send there.</b>             If no <b>FAX</b> number is shown on the notice or letter, please follow the mailing instructions on the notice or letter.</li> <li>• <b>Include a cover sheet marked 'Confidential'.</b></li> <li>• <b>If you checked Box 2 in Section B of Form 14039 (no current tax-related issue)</b>, FAX this form toll-free to:   <div style="text-align: center; padding: 5px;"> <b>855-807-5720</b> </div> </li> </ul>

**Privacy Act and Paperwork Reduction Notice**

Our legal authority to request the information is 26 U.S.C. 6001. The primary purpose of the form is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information on this form is voluntary. However, if you do not provide the information it may be more difficult to assist you in resolving your identity theft issue. If you are a potential victim of identity theft and do not provide the required substantiation information, we may not be able to place a marker on your account to assist with future protection. If you are a victim of identity theft and do not provide the required information, it may be difficult for IRS to determine your correct tax liability. If you intentionally provide false information, you may be subject to criminal penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see the form for filing instructions. Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

14039

Abschnitt A - Aktivieren Sie die folgenden Kontrollkästchen in diesem Abschnitt, die sich auf die spezifische Situation beziehen, über die Sie berichten (für alle Ordner erforderlich)

1. Ich reiche dieses Formular 14039 für mich selbst ein.
2. Dieses Formular 14039 wird als Antwort auf eine "Mitteilung" oder ein "Schreiben" des IRS eingereicht.

Bitte geben Sie auf der rechten Seite die Nummer(n) "Notiz" oder "Brief" ein.

Bitte kreuzen Sie Feld 1 in Abschnitt B an und beachten Sie die speziellen Versand- und Faxanweisungen auf der Rückseite dieses Formulars.

3. Ich reiche dieses Formular 14039 im Namen meines "unterhaltsberechtigten Kindes oder Verwandten" ein.

Bitte füllen Sie Abschnitt E auf der Rückseite dieses Formulars aus. Vorsicht: Wenn Sie dies im Namen Ihres "unterhaltsberechtigten Kindes oder unterhaltsberechtigten Verwandten" einreichen, schützt dieses Formular sein Steuerkonto, aber es verhindert nicht, dass das Opfer in Abschnitt C von einer anderen Person als unterhaltsberechtigt geltend gemacht wird.

4. Ich reiche dieses Formular 14039 im Namen einer anderen Person (außer meinem unterhaltsberechtigten Kind oder Verwandten) ein.

Bitte füllen Sie Abschnitt E auf der Rückseite dieses Formulars aus.

Abschnitt B - Grund für die Einreichung dieses Formulars (erforderlich)

Markieren Sie nur EINES der folgenden Felder, die für die in Abschnitt C aufgeführten Personen gelten.

1. Jemand hat meine Informationen benutzt, um Steuern zu hinterlegen.

Übersetzt mit [www.DeepL.com/Translator](http://www.DeepL.com/Translator)

Abschnitt C - Name und Kontaktinformationen des Opfers von Identitätsdiebstahl (erforderlich)

Nachname des Opfers

Vorname

Mittlere Initiale

Steuerzahler-Identifikationsnummer (bitte 9-stellige Sozialversicherungsnummer angeben)

Aktuelle Postanschrift (Hausnummer und Straße oder Postfach) Bei Verstorbenen bitte letzte bekannte Adresse angeben.

Aktuelle Stadt

Zustand

Postleitzahl

Steuerjahr(e), in dem Sie einen Identitätsdiebstahl erlitten haben (falls nicht bekannt, geben Sie "Unbekannt" in ein Feld unten ein) Was ist das letzte Jahr, in dem Sie eine

zurückkehren

Bei der letzten Steuererklärung verwendete Adresse (falls abweichend von'Aktuell')

Ort (bei der letzten Steuererklärung)

Zustand

Postleitzahl

Bei der letzten Steuererklärung verwendete Namen (falls abweichend von'Aktuell')

Telefonnummer mit Vorwahl (optional) Falls verstorben, bitte angeben:'Verstorben'.

Telefonnummer zu Hause Handynummer

Beste Gesprächszeit(en)

Sprache, in der Sie kontaktiert werden möchten

englisch

Spanisch

Abschnitt D - Strafe für Meineid und Unterschrift (erforderlich)

Unter Strafe des Meineids erkläre ich, dass die Angaben in diesem Formular 14039 nach bestem Wissen und Gewissen wahr, richtig, vollständig und in gutem Glauben gemacht sind.

Unterschrift des Steuerpflichtigen oder Vertreters, Konservators, Elternteils oder Erziehungsberechtigten Datum der Unterzeichnung

Senden Sie dieses ausgefüllte Formular entweder an die Postanschrift oder an die auf der Rückseite dieses Formulars angegebene Faxnummer.

Formular 3949-A (April 2016)

Finanzministerium - Internal Revenue Service

Information Referral (siehe Anleitung auf der Rückseite)

OMB-Nummer 1545-1960

Verwenden Sie dieses Formular, um vermutete Steuerrechtsverletzungen durch eine Person oder ein Unternehmen zu melden. **ACHTUNG: LESEN SIE DIE ANWEISUNGEN, BEVOR SIE DIESES FORMULAR AUSFÜLLEN.** Möglicherweise gibt es andere geeignete Formulare für Ihre Beschwerde. (Wenn Sie beispielsweise den Verdacht haben, dass Ihre Identität gestohlen wurde, verwenden Sie

Formular 14039

.)

Abschnitt A - Informationen über die Person oder das Unternehmen, über das Sie berichten

Füllen Sie 1 aus, wenn Sie eine Person melden. Vervollständigen Sie 2, wenn Sie nur ein Unternehmen melden. Füllen Sie 1 und 2 aus, wenn Sie ein Unternehmen und seinen Eigentümer melden. (Lassen Sie alle Zeilen leer, die Sie nicht kennen.)

1a. Name der Person

b. Sozialversicherungsnummer/TIN

c. Geburtsdatum

d. Straße und Hausnummer

e. Stadt

f. Zustand

g. Postleitzahl

h. Beruf

i. E-Mail Adresse

j. Familienstand (prüfen Sie einen, falls bekannt)

Verheiratet

Einzel

Leiter Haushalt

Geschieden

Getrennt

k. Name des Ehepartners

- 2a. Name des Unternehmens
- b. Steuernummer des Arbeitgebers (EIN)
- c. Telefon-Nummer
- d. Straße und Hausnummer
- e. Stadt
- f. Zustand
- g. Postleitzahl
- h. E-Mail Adresse
- i. Website

Abschnitt B - Beschreibung der angeblichen Verletzung des Einkommensteuerrechts

3. Angebliche Verletzung des Einkommensteuerrechts. (Überprüfen Sie alles, was zutrifft.)

Falsche Freistellung

Falsche Abzüge

Mehrfachanmeldungen

Organisierte Kriminalität

Unbegründete Erträge

Earned Income Gutschrift

Öffentliche/politische Korruption

Gefälschte/veraltete Dokumente

Nicht erfasste Erträge

Rauschgift Einkommen

Rückschlag

Wetten/Glücksspiel

Versäumnis des Steuerabzugs

Fehler bei der Datei-Rückgabe

Nichtzahlung von Steuern

Sonstiges (Beschreibung in 5)

4. Nicht gemeldete Einkommen und Steuerjahre Geben Sie Steuerjahre und Dollarbeträge ein, falls bekannt (z.B. TY 2010- \$10.000).

TY

\$

TY

\$

TY

\$

TY

\$

TY

\$

TY

\$

5. Kommentare (Beschreiben Sie kurz den Sachverhalt der angeblichen Verletzung - Wer/Was/Wo/Wann/Wann/Wie Sie davon erfahren und die Informationen in diesem Bericht erhalten haben. Gegebenenfalls ein weiteres Blatt anbringen.

6. Zusätzliche Informationen Beantworten Sie diese Fragen, wenn möglich. Andernfalls lassen Sie das Feld leer.

a. Gibt es ein Buch/eine Schallplatte? (Falls vorhanden, jetzt nicht senden. Wir werden uns mit Ihnen in Verbindung setzen, wenn sie für eine Untersuchung benötigt werden.

Ja, ja.

Nein

b. Halten Sie den Steuerzahler für gefährlich?

Ja, ja.

Nein

c. Banken, Finanzinstitute, die vom Steuerzahler genutzt werden

Name

Straße und Hausnummer

Stadt



Zustand

Postleitzahl

Name

Straße und Hausnummer

Stadt

Zustand

Postleitzahl

Abschnitt C - Informationen über sich selbst

(Wir geben diese Informationen niemals an die Person oder das Unternehmen weiter, über das Sie berichten. Diese Informationen sind für die Bearbeitung Ihres Berichts nicht erforderlich, aber hilfreich, wenn wir Sie für weitere Informationen kontaktieren müssen.

7a. Ihr Name

b. Telefon-Nummer

c. Beste Zeit für einen Anruf

d. Straße und Hausnummer

e. Stadt

f. Zustand

g. Postleitzahl

Bitte drucken Sie das ausgefüllte Formular aus und senden Sie es an: Finanzamt Stop 3131313  
Fresno, CA 93888

Hinweise zum Formular 3949-A, Informationsvermittlung

Allgemeine Hinweise

Zweck des Formulars 3949-A zur Meldung von angeblichen Steuerrechtsverletzungen durch eine natürliche Person, ein Unternehmen oder beides.

**ACHTUNG:** NICHT das Formular 3949-A verwenden:

Wenn Sie vermuten, dass Ihre Identität gestohlen wurde. Benutzen

Formular 14039

Befolgen Sie die "Anweisungen zum Einreichen dieses Formulars" auf Seite 2 des Formulars 14039.

Um vermutetes Fehlverhalten Ihres Steuererklärers zu melden. Benutzen

Formular 14157

. Senden Sie an die Adresse auf dem Formular 14157. o Wenn Ihr bezahlter Vorbereiter eine Rücksendung eingereicht oder Änderungen an Ihrer Rücksendung ohne Ihre Zustimmung vorgenommen hat. Verwenden Sie stattdessen

Formular 14157

AND

Formular 14157-A

. Senden Sie beide an die Adresse auf dem Formular 14157-A. o Wenn Sie eine Mitteilung von der IRS über jemanden, der Ihre Befreiung oder abhängig. Folgen Sie den Anweisungen auf dem Hinweisschild. Füllen Sie das Formular 3949-A nicht aus. o Um eine missbräuchliche Steuerhinterziehung, Werbung oder einen Promoter einer solchen Regelung zu melden. Benutzen

Formular 14242

. Mail oder FAX an die Adresse oder Faxnummer auf dem Formular 14242. o Um Fehlverhalten oder Fehlverhalten einer steuerbefreiten Organisation oder ihrer leitenden Angestellten, Direktoren oder befugten Personen zu melden. Benutzen

Formular 13909

. Senden Sie es per Post, FAX oder E-Mail gemäß den Anweisungen auf dem Formular 13909.

Sie haben Informationen und möchten eine Belohnung beantragen? Verwenden Sie das Formular 211, Antrag auf Zuschlag für Originalinformationen. Schicken Sie es an die Adresse in der Anleitung zum Formular.

Spezifische Anweisungen

Abschnitt A - Geben Sie Informationen über die Person/Geschäft, über die Sie berichten, falls bekannt. Geben Sie so viele Informationen an, wie Sie über die Person oder das Unternehmen wissen, über das Sie berichten.

1. Vollständig, wenn Sie eine Person melden. Geben Sie Name, Straße, Ort, Staat, Postleitzahl, Sozialversicherungsnummer oder Steuernummer, Beruf, Geburtsdatum, Familienstand, Name des Ehepartners (falls verheiratet) und E-Mail-Adresse an. Fügen Sie so viele Informationen ein, wie Sie wissen. 2. Vollständig, wenn Sie ein Unternehmen melden. Geben Sie den Firmennamen, die Geschäftsadresse, den Ort, das Bundesland, die Postleitzahl, die Arbeitgeber-Identifikationsnummer (EIN), die Telefonnummer(n), die E-Mail-Adresse und, falls bekannt, die Website an. Hinweis: Füllen Sie beide Teile aus, wenn Sie ein Unternehmen und seinen Eigentümer melden.

Abschnitt B - Verwendung zur Beschreibung der angeblichen Steuerrechtsverletzung(en)

3. Überprüfen Sie alle Steuerverstöße, die auf Ihren Bericht zutreffen. Falsche Befreiung - Anspruchsberechtigte Personen als Angehörige sind nicht anspruchsberechtigt. Falsche Abzüge - Behauptete falsche oder übertriebene Abzüge, um ihr zu versteuerndes Einkommen zu reduzieren. Mehrfachanmeldungen - Sie haben mehr als eine Steuererklärung eingereicht, um betrügerische Rückerstattungen zu erhalten. Organisierte Kriminalität - Mitglied einer Gruppe von Personen, die an illegalen Unternehmen wie Drogen, Glücksspiel, Kredithai, Erpressung oder Geldwäsche durch ein

legitimes Unternehmen beteiligt sind. Unsubstantiated Income- Berichtet falsches Einkommen aus einer nicht nachweisbaren Quelle, um eine falsche Erstattung zu erhalten. Earned Income Credit- Beanspruchte Earned Income Credits, zu deren Erhalt sie nicht berechtigt waren. Sie haben möglicherweise Einkommen gemeldet, das sie nicht verdient haben, oder Kinder, die sie nicht beanspruchen konnten. Öffentliche/politische Korruption - Beamte oder Politiker verletzen Gesetze gegen die illegale Nutzung ihrer Position zum persönlichen Vorteil. Falsche Dokumente - Geänderte Dokumente, wie z.B. ein W-2 oder ein Formular 1099, oder gefälschte Dokumente, um eine falsche Rückerstattung zu belegen. Nicht erfasste Erträge - Erhaltene Barmittel oder andere nicht nachvollziehbare Zahlungen, wie z.B. Waren oder Dienstleistungen, und haben die Erträge nicht ausgewiesen. Rauschgift-Einkommen - Erhaltene Einnahmen aus illegalen Drogen oder Drogen.

Kickback- Erhaltene illegale Zahlungen oder Schmiergelder als Gegenleistung für die Verweisung des Geschäfts einer Behörde oder eines anderen Unternehmens an ein Unternehmen oder für die Beeinflussung von Geschäftsentscheidungen, die dazu führen, dass ein Teil der Zahlung für das erhaltene Geschäft oder die erbrachte Dienstleistung an die Person zurückgegeben wird, die die Verweisung vorgenommen hat. Wetten/Spielen - Es wurden keine Einnahmen aus Wetten oder Glücksspielen gemeldet. Versäumnis, Steuern einzubehalten - Einzelpersonen oder Unternehmen haben keine gesetzlich geschuldeten Steuern von den an ihre Mitarbeiter gezahlten Einkünften, wie z.B. Sozialversicherungs- oder Medicare-Steuern, einbehalten. Beispiel: Ein Unternehmen behandelte Mitarbeiter als selbständige Unternehmer und stellte anstelle einer W-2 das Formular 1099 ohne Steuerabzug aus. Nichteinhaltung der Rückgabe - Einzelpersonen oder Unternehmen haben keine rechtlich fälligen Rückgaben eingereicht. Nichtzahlung von Steuern - Privatpersonen oder Unternehmen haben keine gesetzlich geschuldeten Steuern gezahlt. Sonstiges- Beschreiben Sie in 5.

4. Wenn es sich bei Ihrem Bericht um nicht gemeldete Einkünfte handelt, geben Sie das/die Jahr(e) und den/die Dollarbetrag(e) an. 5. Beschreiben Sie kurz die Tatsachen der angeblichen Steuerrechtsverletzung(en), wie Sie sie kennen. Bitte fügen Sie ein weiteres Blatt bei, wenn Sie mehr Platz benötigen. 6. Zusätzliche Informationen, falls bekannt. Bringen Sie ein weiteres Blatt an, wenn Sie mehr Platz benötigen.

Abschnitt C - Informationen über sich selbst bereitstellen

7. Hinweis: Angaben zu Ihrer Person sind für die Bearbeitung Ihres Berichts NICHT erforderlich, können aber hilfreich sein, wenn wir zusätzliche Informationen benötigen.

Bitte drucken Sie das ausgefüllte Formular aus und senden Sie es an die Bundessteuerbehörde:

Finanzamt Stop 3131313 Fresno, CA 93888

Hinweis zur Reduzierung des Papierkrames

Wir bitten um die Informationen auf diesem Formular, um die Internal Revenue Gesetze der Vereinigten Staaten durchzuführen. Dieser Bericht ist freiwillig und die angeforderten Informationen helfen uns festzustellen, ob ein Verstoß gegen das Einkommensteuergesetz vorliegt. Wir brauchen sie, um sicherzustellen, dass die Steuerzahler diese Gesetze einhalten, und um uns die Möglichkeit zu geben, den richtigen Steuerbetrag zu berechnen und einzuziehen.

Sie sind nicht verpflichtet, die Informationen auf einem Formular anzugeben, das dem Gesetz zur Reduzierung des Papierkrames unterliegt, es sei denn, das Formular zeigt eine gültige OMB-

Kontrollnummer an. Bücher oder Aufzeichnungen, die sich auf ein Formular oder seine Anweisungen beziehen, müssen aufbewahrt werden, solange ihr Inhalt in den Verwaltungen der Steuergesetze von Bedeutung sein kann. Im Allgemeinen sind Steuererklärungen und Steuererklärungen vertraulich, wie es der Code Section 6103 vorschreibt.

Die Zeit, die für das Ausfüllen dieses Formulars benötigt wird, hängt von den jeweiligen Umständen ab. Die geschätzte Durchschnittszeit beträgt 15 Minuten.

#### Hinweis zum Datenschutzgesetz

Wir fordern diese Informationen unter Aufsicht von 26 U.S.C. 7801 an. Der Hauptzweck dieses Formulars ist es, mögliche Verstöße gegen die Steuergesetze zu melden. Die Informationen können an das Justizministerium weitergegeben werden, um die Steuergesetze durchzusetzen. Die Angabe der Daten ist freiwillig. Wenn Sie die Informationen ganz oder teilweise nicht zur Verfügung stellen, sind Sie davon nicht betroffen.

10990id

**Achtung:**

Das Exemplar A dieses Formulars dient nur zu Informationszwecken. Kopie A erscheint in rot, ähnlich dem offiziellen IRS-Formular. Die offizielle gedruckte Version des Exemplars A dieses IRS-Formulars ist scanbar, nicht aber die von dieser Website gedruckte Online-Version. Drucken und archivieren Sie keine Kopie A, die von dieser Website heruntergeladen wurde; es kann eine Strafe für die Einreichung bei den IRS-Informationsrücksendeformularen verhängt werden, die nicht gescannt werden können. Siehe Teil O in der aktuellen Allgemeinen Anleitung für bestimmte Informationsrückgaben, verfügbar unter

[www.irs.gov/form1099](http://www.irs.gov/form1099)

für weitere Informationen über Strafen.

Bitte beachten Sie, dass Kopie B und andere Kopien dieses Formulars, die in Schwarz erscheinen, heruntergeladen und ausgedruckt werden können, um die Anforderung zu erfüllen, dem Empfänger die Informationen zur Verfügung zu stellen.

Um offizielle IRS-Informationen zu bestellen, die eine scannbare Kopie A für die Einreichung beim IRS und alle anderen anwendbaren Kopien des Formulars enthalten, besuchen Sie die Seite

[www.IRS.gov/orderforms](http://www.IRS.gov/orderforms)

. Klicken Sie auf Arbeitgeber und Informationsrücksendungen, und wir senden Ihnen die von Ihnen angeforderten Formulare und deren Anweisungen sowie alle Publikationen, die Sie bestellen können.

Informationsmeldungen können auch elektronisch über das System IRS Filing Information Returns Electronically (FIRE) eingereicht werden.

[www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)

) oder das IRS Affordable Care Act Information Returns (AIR) Programm (siehe [www.IRS.gov/AIR](http://www.IRS.gov/AIR)).

Siehe IRS-Publikationen 1141, 1167 und 1179 für weitere Informationen über den Druck dieser Steuerformulare.