

Control Number		<input type="checkbox"/> CORRECTED (if checked)		20190123			
<b>PAYER'S name, street address, city or town, state or province country, and ZIP or foreign postal code and telephone no.</b> DEFENSE FINANCE AND ACCTG SERVICE (DFAS) 1240 E 9TH ST Cleveland, OH, 44199-9904		<b>Payer's RTN (optional)</b>  State-FL		<b>OMB No. 1545-0112</b>  <b>2018</b> Navy <b>Form 1099-INT</b>		<b>Interest Income</b>	
<b>PAYER'S Federal identification number</b> 34-9990000		<b>RECIPIENT'S identification number</b> 123-45-678		<b>1 Interest income</b> \$475.00		<b>Copy B For Recipient</b> 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.	
<b>RECIPIENT'S name, street address, city, state, and ZIP code</b>  JOHN SMITH  4 Jackson St Norton MA 27660		<b>2 Early withdrawal penalty</b> \$		<b>3 Interest on U.S. Savings Bonds and Treasury obligations</b> \$			
		<b>4 Federal income tax withheld</b> \$		<b>5 Investment Expenses</b> \$			
<b>Account number (see instructions)</b> 593901503		<b>6 Foreign tax paid</b> \$		<b>7 Foreign country or U.S. possession</b> \$			

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**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.

**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.

**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 spouse is not required to file a nominee return to show amounts owned by the other spouse.

**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](http://www.irs.gov/form1099int).

You received this form because you or your business were paid interest either related to a government contract, Military Savings Deposit Program, late payment for wages, or a settlement payment. For corrections please mail a copy of this 1099 and a signed letter detailing any reasons for changes to the Address/phone number shown in the upper left (Payer).