

1099-INT 2016

IRS Release Status: FINAL

Sample Excel Import File: [1099-INT.xlsx](#) 

What's New for 2016

- **Reporting bond premium.** Box 12 was added to Form 1099-INT and Box 10 was added to Form 1099-OID to report bond premium.

New Fields

- **Box 12 Amount:** Bond premium on Treasury obligations

Import Form Fields:

Field Name	Size	Type	Description	Notes
See Form Filer Common Fields			Filer fields common to all form types.	
See Recipient Common Fields			Recipient fields common to all form types.	
2nd TIN Notice	1	Checkbox	Second TIN Notice (Optional)	X / Y / T / 1 = Checked
FATCA Checkbox	1	Checkbox	FATCA Filing Requirement Indicator	X / Y / T / 1 = Checked
Box 1 Amount	12	Amount	Box 1: Interest income	
Box 2 Amount	12	Amount	Box 2: Early withdrawal penalty	
Box 3 Amount	12	Amount	Box 3: Interest on U.S. Savings Bonds and Treas. obligations	
Box 4 Amount	12	Amount	Box 4: Federal income tax withheld	
Box 5 Amount	12	Amount	Box 5: Investment expenses	
Box 6 Amount	12	Amount	Box 6: Foreign tax paid	
Box 7 Foreign	16	Text	Box 7: Foreign Country or U.S. Possession	
Box 8 Amount	12	Amount	Box 8: Tax-exempt interest	
Box 9 Amount	12	Amount	Box 9: Specified private activity bond interest	
Box 10 Amount	12	Amount	Box 10: Market discount	
Box 11 Amount	12	Amount	Box 11: Bond premium	
Box 12 Amount	12	Amount	Box 12: Bond premium on Treasury obligations	
Box 13 Amount	12	Amount	Box 13: Bond premium on tax-exempt bond	
Box 14 CUSIP No	13	Number	Box 14: Tax-exempt bond CUSIP	
Box 15 State	2	Text	Box 15: State	Use state abbreviation
Box 16 ID Number	20	Text	Box 16: State identification no.	Given by State Department of Revenue
Box 17 Amount	12	Amount	Box 17: State tax withheld	

1099-INT Form:

9292

VOID

CORRECTED

**Interest
Income**

Copy A

**For
Internal Revenue
Service Center**

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2016 General
Instructions for
Certain
Information
Returns.**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
			2016 Form 1099-INT	
		1 Interest income		
		\$		
		2 Early withdrawal penalty		
		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		
		\$		
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	
		\$	\$	
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession	
		\$		
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest	
		\$	\$	
		10 Market discount	11 Bond premium	
		\$	\$	
		12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond	
		\$	\$	
Account number (see instructions)	2nd TIN not.	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.
	<input type="checkbox"/>			
				17 State tax withheld
				\$
				\$

IRS 1099-INT Form: [1099-INT Form](#)

IRS 1099-INT Instructions: [1099-INT Instructions](#)