Form 1099 2023

# Form 1099

# 2023

### **Payer Information:**

**Department of the Treasury Bureau of the Fiscal Service TreasuryDirect®** PO Box 9150 **Minneapolis, MN 55480-9150** (844) 284-2676

Federal Identification Number: 53-0197074

This is important tax information and is being furnished to the Internal Revenue Service (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.

For Privacy Act and Paperwork Reduction Act Notices, see the 2023 General Instructions for Certain **Information Returns.** 

# **Recipient's Information:**

Vishnu Vardhan Reddy Chilukoori Name:

TIN: 610-97-8954

Street Address: 6702 139th Ave NE

**APT 736** 

City, State and ZIP Code: Redmond, WA 98052-9570

Account Number: X-847-915-995

# Form 1099-INT Interest Income

(OMB No. 1545-0112)

			<b>Interest On U.S.</b>	
	Transaction		<b>Savings Bonds</b>	Federal Income Tax
Data	Transaction Confirm #	<b>Description of Security</b>	And Treas.	Withheld
Date	Commin #		<b>Obligations</b>	(Ref. Box 4)
			(Ref. Box 3)	

01-03-2023 IAAA4 912796ZH5 4-\$.00 **RAABE** \$3.07

Week Bill

01-10-2023	RAABG	IAAA5 912796ZJ1 4- Week Bill	\$2.84	\$.00
01-10-2023	RAABH	IAAA6 912796ZJ1 4- Week Bill	\$8.52	\$.00
01-17-2023	RAABK	IAAA7 912796ZK8 4- Week Bill	\$4.41	\$.00
01-17-2023	RAABL	IAAA8 912796ZK8 4- Week Bill	\$5.88	\$.00
01-17-2023	RAABM	IAAA9 912796ZK8 4- Week Bill	\$14.70	\$.00
01-17-2023	RAABN	IAABA 912796ZK8 4- Week Bill	\$11.76	\$.00
01-31-2023	RAABS	IAABB 912796ZM4 4- Week Bill	\$2.98	\$.00
02-07-2023	RAABU	IAABC 912796ZT9 4- Week Bill	\$3.19	\$.00
02-07-2023	RAABV	IAABD 912796ZT9 4- Week Bill	\$9.57	\$.00
02-14-2023	RAABY	IAABE 912796ZU6 4- Week Bill	\$5.10	\$.00
02-14-2023	RAABZ	IAABF 912796ZU6 4- Week Bill	\$6.80	\$.00
02-14-2023	RAAB0	IAABG 912796ZU6 4- Week Bill	\$16.99	\$.00
02-14-2023	RAAB1	IAABH 912796ZU6 4- Week Bill	\$13.60	\$.00
02-28-2023	RAAB6	IAABI 912796Y78 4- Week Bill	\$3.50	\$.00

03-07-2023	RAAB8	IAABJ 912796Y86 4- Week Bill	\$6.98	\$.00
03-07-2023	RAAB9	IAABK 912796Y86 4- Week Bill	\$3.49	\$.00
03-07-2023	RAACA	IAABL 912796Y86 4- Week Bill	\$10.48	\$.00
03-14-2023	RAACE	IAABM 912796Z69 4- Week Bill	\$5.27	\$.00
03-14-2023	RAACF	IAABN 912796Z69 4- Week Bill	\$7.03	\$.00
03-14-2023	RAACG	IAABO 912796Z69 4- Week Bill	\$17.58	\$.00
03-14-2023	RAACH	IAABP 912796Z69 4- Week Bill	\$14.06	\$.00
03-28-2023	RAACM	IAABQ 912796Z85 4- Week Bill	\$3.51	\$.00
04-04-2023	RAACO	IAABR 912796Z93 4- Week Bill	\$7.14	\$.00
04-04-2023	RAACP	IAABS 912796Z93 4- Week Bill	\$3.57	\$.00
04-04-2023	RAACQ	IAABT 912796Z93 4- Week Bill	\$10.71	\$.00
04-11-2023	RAACU	IAABU 912796CT4 4- Week Bill	\$5.41	\$.00
04-11-2023	RAACV	IAABV 912796CT4 4- Week Bill	\$7.22	\$.00
04-11-2023	RAACW	IAABW 912796CT4 4- Week Bill	\$18.04	\$.00

04-11-2023	RAACX	IAABX 912796CT4 4- Week Bill	\$14.44	\$.00
04-25-2023	RAAC2	IAABZ 912796CV9 4- Week Bill	\$3.23	\$.00
05-02-2023	RAAC4	IAAB0 912796CW7 4- Week Bill	\$17.89	\$.00
05-02-2023	RAAC5	IAAB1 912796CW7 4- Week Bill	\$7.16	\$.00
05-02-2023	RAAC6	IAAB2 912796CW7 4- Week Bill	\$3.58	\$.00
05-02-2023	RAAC7	IAAB3 912796CW7 4- Week Bill	\$10.73	\$.00
05-09-2023	RAADC	IAAB4 912797FD4 4- Week Bill	\$5.18	\$.00
05-09-2023	RAADD	IAAB5 912797FD4 4- Week Bill	\$6.91	\$.00
05-09-2023	RAADE	IAAB6 912797FD4 4- Week Bill	\$17.27	\$.00
05-09-2023	RAADF	IAAB7 912797FD4 4- Week Bill	\$13.81	\$.00
05-23-2023	RAADK	IAAB8 912797FF9 4- Week Bill	\$8.68	\$.00
05-23-2023	RAADL	IAAB9 912797FF9 4- Week Bill	\$2.48	\$.00
05-30-2023	RAADM	IAACA 912797FG7 4- Week Bill	\$14.89	\$.00
05-30-2023	RAADN	IAACB 912797FG7 4- Week Bill	\$5.96	\$.00

05-30-2023	RAADO	IAACC 912797FG7 4- Week Bill	\$2.98	\$.00
05-30-2023	RAADP	IAACD 912797FG7 4- Week Bill	\$8.94	\$.00
06-06-2023	RAADQ	IAACE 912797FM4 4- Week Bill	\$6.81	\$.00
06-06-2023	RAADR	IAACF 912797FM4 4- Week Bill	\$9.08	\$.00
06-06-2023	RAADS	IAACG 912797FM4 4- Week Bill	\$22.71	\$.00
06-06-2023	RAADT	IAACH 912797FM4 4- Week Bill	\$18.17	\$.00
09-12-2023	RAADU	IAACI 912797GS0 4- Week Bill	\$8.21	\$.00
09-26-2023	RAADW	IAACJ 912797GU5 4- Week Bill	\$12.33	\$.00
10-03-2023	RAADY	IAACK 912797GV3 4- Week Bill	\$8.62	\$.00
10-10-2023	RAAD0	IAACL 912797HA8 4- Week Bill	\$8.21	\$.00
10-24-2023	RAAD1	IAACM 912797HC4 4- Week Bill	\$12.32	\$.00
10-31-2023	RAAD3	IAACN 912797HD2 4- Week Bill	\$8.64	\$.00
11-07-2023	RAAD5	IAACO 912797HJ9 4- Week Bill	\$8.26	\$.00
11-14-2023	RAAD7	IAACP 912797HK6 4- Week Bill	\$8.28	\$.00

11-14-2023	RAAD8	IAACQ 912797HK6 4- Week Bill	\$4.56	\$.00
11-21-2023	RAAEB	IAACR 912797HL4 4- Week Bill	\$12.38	\$.00
11-28-2023	RAAED	IAACS 912797HM2 4- Week Bill	\$8.65	\$.00
12-05-2023	RAAEF	IAACT 912797HN0 4- Week Bill	\$8.23	\$.00
12-12-2023	RAAEH	IAACU 912797HU4 4- Week Bill	\$16.46	\$.00
12-12-2023	RAAEI	IAACV 912797HU4 4- Week Bill	\$8.23	\$.00
12-12-2023	RAAEJ	IAACW 912797HU4 4- Week Bill	\$4.53	\$.00
12-19-2023	RAAEN	IAACX 912797HV2 4- Week Bill	\$12.34	\$.00
12-26-2023	RAAEP	IAACY 912797HW0 4- Week Bill	\$8.24	\$.00
12-26-2023	RAAEQ	IAACZ 912797HW0 4- Week Bill	\$8.66	\$.00

Totals: \$601.45 \$.00

CUSIP Market Discount Number (Ref. Box 10)

Bond Premium on Treasury Obligations (Ref. Box 12)

No Reportable Transactions

**Totals:** 

# **Instructions for Recipient**

General: The information displayed above in the 1099-INT section shows interest paid to you for tax year ending 12-31-2023. 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 taxable covered security acquired at a premium, unless you notified the payer in writing accordance with Regulations section 1.6045-1(n)(5) that you did not want to amortize the premium under section 171, your payer generally must report either (1) a net amount of interest that reflects the offset of the amount of interest paid to you by the amount of premium amortization allocable to the payment(s), or (2) a gross amount for both the interest paid to you and the premium amortization allocable to the payment(s). If you did notify your payer that you did not want to amortize the premium on a taxable covered security, then your payer will only report the gross amount of interest paid to you. For a noncovered security acquired at a premium, your payer is only required to report the gross amount of interest paid to you.

**Interest on U.S. Savings Bonds and Treas. obligations (Ref. Box 3):** Shows interest on U.S. Savings Bonds, Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Inflation-Protected Securities (TIPS). This may or may not all be taxable. See IRS Pub. 550. This interest is exempt from state and local income taxes. See the instructions above for a taxable covered security acquired at a premium.

**Federal Income Tax Withheld (Ref. 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 IRS Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Market Discount (Ref. Box 10): For a taxable covered security, 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, unless it was reported on Form 1099-OID. For a taxable covered security acquired on or after January 1, 2015, accrued 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). Report the accrued market discount on your income tax return as directed in the instructions for Form 1040.

Bond Premium on Treasury Obligations (Ref. Box 12): For a U.S. Treasury obligation that is a covered security, shows the amount of premium amortization allocable to the interest payment(s), unless you notified the payer in writing in accordance with the 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 Schedule B (Form 1040) to determine the net amount of interest includible in income on Form 1040 with respect to the U.S. Treasury obligation. If an amount is not reported in this box for a U.S. Treasury obligation that is a covered security acquired at a premium and the payer is reporting premium amortization, the payer had reported a net amount of interest in box 3. If the amount in box 12 is greater than the amount of interest paid on the U.S. Treasury obligation, see Regulations section 1.171-2(a)(4).

**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.

# <u>Form 1099-B Proceeds from Broker and Barter Exchange Transactions</u> (OMB No. 1545-0715)

**Short-term Covered Securities** 

Applicable				Description	Date		Cost Or	Accrued
<b>Check Box</b>				of	Acquired	Proceeds		Market
On Form	<b>CUSIP</b>	Payment	Transaction	Security	(Ref. Box		Basis	Discount
8949	Number	Date	Confirm #	(Ref. Box	1b)	1d)	(Ref.	(Ref. Box
				1a)	10)	Tu)	Box 1e)	1f)

No Reportable Transactions

**Totals:** 

CUSIP Transaction Loss: Number Confirm # (Ref Box 2)	oncovered Reported to IRS: Security (Ref. Box 6) Ref. Box 5)	Check if basis reported to IRS: (Ref. Box 12)
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No Reportable Transactions

### **Long-term Covered Securities**

Applicable				Description	1 Date		Cost Or	Accrued
Check Box				of	Acquired	Proceeds	Other	Market
On Form	<b>CUSIP</b>	Payment		Security	(Ref. Box		Basis	Discount
8949	Number	<b>Date</b>	Confirm #	(Ref. Box	1b)	1d)	(Ref.	(Ref. Box
				1a)	10)	Tu)	Box 1e)	1f)

No Reportable Transactions

**Totals:** 

Type of Gain or CUSIP Transaction Loss:
Number Confirm # (Ref. Box 2)

If Checked,
Noncovered Security
(Ref. Box 5)

Reported to IRS:
(Ref. Box 6)
(Ref. Box 12)

No Reportable Transactions

### **Long-term Noncovered Securities**

Applicable				Description	Date		Cost Or	Accrued
<b>Check Box</b>				of	Acquired	Proceeds		Market
On Form	<b>CUSIP</b>	Payment	Transaction	Security	(Ref. Box		Rocie	Discount
8949	Number	Date	Confirm #	(Ref. Box	1b)	1d)	(Ref.	(Ref. Box
				1a)	10)	Tu)	Box 1e)	1f)

No Reportable Transactions

**Totals:** 

Type of Gain or CUSIP Transaction Loss:
Number Confirm # (Ref. Box 2)

Type of Gain or Loss:

Security (Ref. Box 5)

Reported to IRS:
(Ref. Box 6)
(Ref. Box 12)

No Reportable Transactions

### **Holding Period Unknown for Noncovered Securities**

Applicable				Description	l Date		Cost Or	Accrued
<b>Check Box</b>				of	Acquired	Proceeds		Market
On Form	<b>CUSIP</b>	Payment	Transaction	Security	(Ref. Box		Rocie	Discount
8949	Number	Date	Confirm #	(Ref. Box	1b)	(Ref. Dox 1d)	(Ref.	(Ref. Box
				1a)	10)	Tu)	Box 1e)	1f)

No Reportable Transactions

Totals:

CUSIP Transaction
Number Confirm #

Type of Gain or Loss: (Ref. Box 2)

If Checked, Noncovered Security (Ref. Box 5)

Reported to IRS: (Ref. Box 6)

Check if basis reported to IRS: (Ref. Box 12)

No Reportable Transactions

# **Instructions for Recipient**

**General:** Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B.

**Applicable check box on Form 8949:** Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040), and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

**CUSIP Number:** Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

**Description of Security (Ref. Box 1a):** Shows a brief description of the item or service for which amounts are being reported.

**Date Acquired (Ref. Box 1b):** This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates.

**Proceeds (Ref. Box 1d):** Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the instructions for Schedule D (Form 1040).

Cost or other basis (Ref. Box 1e): Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a noncompensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option premium. If the securities were acquired through the exercise of a noncompensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, the Instructions for Schedule D (Form 1040), or Pub. 550 for details.

**Accrued Market Discount (Ref. Box 1f):** Shows the amount of accrued market discount. For details on market discount, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1f may be blank.

**Type of gain or loss (Ref. Box 2):** The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If box 5 is checked, box 2 may be blank.

If checked, noncovered security (Ref. Box 5): If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1f and 2 may be blank. Generally, a noncovered security means: debt instruments acquired before 2014.

**Reported to IRS (Ref. Box 6):** Indicates whether the amount in box 1d was adjusted for option premiums. Treasury securities are always reported as gross proceeds.

Check if basis reported to IRS (Ref. Box 12): If checked, the basis in box 1e has been reported to the IRS and either the short-term or the long-term gain or loss in box 2 will be checked. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see instructions for your Schedule D (Form 1040) as you may be able to report your transaction directly on Schedule D (Form 1040).

<u>Form</u>	1099	-OID	<u>Original</u>	Issue	Discount
(OMB	No.	1545-	0117)		

Original Issue
Discount on U.S.

Description
Treasury
Obligations
(Ref. Box 7)
Obligations
(Ref. Box 8)

No Reportable Transactions

**Totals:** 

CUSIP Market
Discount
(Ref. Box 5)

No Reportable Transactions

**Totals:** 

# **Instructions for Recipient**

**General:** Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price. 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, you generally 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. The OID rules apply to Treasury inflation-protected securities. See Pub. 550, Investment Income and Expenses, 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, Annual Summary and Transmittal of U.S. Information Returns, 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.

**Description (Ref. Box 7):** Shows the identification (CUSIP) number or description of the obligation (may include the stock exchange, issuer, coupon rate, and year of maturity).

**Original issue discount on U.S. Treasury obligations (Ref. 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. If the number in this box is negative, it represents a deflation adjustment. See Pub. 550 for further information on accounting for this adjustment.

Market Discount (Ref. 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 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). Report the accrued market discount on your income tax return as directed in the instructions for Forms 1040.

Return