Form 1099-INT (interest earned or paid) is reportable on an information return. Examples of information return include Form W-2, Form 1099-MISC, Form 1099-DIV, Form 1099-C (canceled debt), Form 1098 (home mortgage interest), and Form 1098-E (student loan interest).

To report on an information return the amount paid to you, or other amounts paid in the course of a transaction, you must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption identification number (TIN) which may be your social security number, or any other valid form of identification. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Name and Number To Give the Requester for guidelines on whose number to enter.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amounts reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)