



## 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.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, 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 using the IRS Filing Information Returns Electronically (FIRE) system (visit [www.IRS.gov/FIRE](http://www.IRS.gov/FIRE)) or the 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.

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CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid \$	OMB No. 1545-2284  Form <b>1098-F</b> (Rev. January 2022)  For calendar year 20 ____	<b>Fines, Penalties, and Other Amounts</b>
		2 Amount to be paid for violation or potential violation \$		
		3 Restitution/remediation amount \$		
FILER'S TIN	PAYER'S TIN	4 Compliance amount \$	5 Date of order/agreement	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General</b> <b>Instructions for</b> <b>Certain Information</b> <b>Returns.</b>
PAYER'S name		6 Court or entity		
Street address (including apt. no.)		7 Case number		
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement		
		9 Code		

Form **1098-F** (Rev. 1-2022)

Cat. No. 71382B

[www.irs.gov/Form1098F](http://www.irs.gov/Form1098F)

Department of the Treasury - Internal Revenue Service

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FILER'S TIN	PAYER'S TIN	4 Compliance amount \$	5 Date of order/agreement	<b>Copy B For Payer</b>
PAYER'S name		6 Court or entity		
Street address (including apt. no.)		7 Case number	This is important tax information and is being furnished to the IRS.	
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement		
		9 Code		

## Instructions for Payer

This statement has been furnished to you by a government, governmental entity, or nongovernmental entity regarding a suit, court order, or an agreement with respect to a violation or potential violation of law. Retain this statement for your records.

**Payer'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.

**Box 1.** Shows the aggregate amount required to be paid under the suit, order, or agreement if the amount equals or exceeds \$50,000.

**Box 2.** Shows the total amount required to be paid in relation to the violation or potential violation of law as stated in the suit, order, or agreement.

**Box 3.** Shows the amount identified in the suit, order, or agreement to be paid as restitution or remediation.

**Box 4.** Shows the amount identified in the suit, order, or agreement to be paid to come into compliance with a law.

**Box 5.** Shows the date the suit, order, or agreement became binding under applicable law.

**Box 6.** Shows the name of the court, or any other entity, that entered the order or approved the agreement, if applicable.

**Box 7.** Shows the case number associated with the order or an agreement, if applicable.

**Box 8.** Provides a case name or names of the parties to the suit, order, or agreement.

**Box 9.** Code.

A—Multiple payments.

B—Multiple payers.

C—Multiple payees.

D—Provision of services or provision of property required.

E—Payment amount not identified.

**Future developments.** For the latest information about developments related to Form 1098-F and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1098F](http://www.irs.gov/Form1098F).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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FILER'S TIN	PAYER'S TIN	4 Compliance amount \$	5 Date of order/agreement	<b>Copy C For Filer</b>
PAYER'S name		6 Court or entity		
Street address (including apt. no.)		7 Case number		For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement		
		9 Code		

## Instructions for Filer

To complete Form 1098-F, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1098-F.

To order these instructions and additional forms, go to [www.irs.gov/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you download and print from the IRS website.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

**Need help?** If you have questions about reporting on Form 1098-F, 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).