

# Internal Revenue Service

## Memorandum

Date: October 11, 2011

To: Shagufta Ahmed, OIRA Desk Officer

From: R. Joseph Durbala, IRS Tax Analyst

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**Subject: Emergency Justification Statement for Form 1098-MA, Mortgage Assistance Payments**

The filing requirement for this form is authorized by Notice 2011-14 with calendar year 2011 as the first reportable year. Other information returns are issued at least one year in advance of the due date for reporting. The form will need to be released to filers as soon as possible for them to prepare for tax year 2011 filing in January 2012.

Counsel has consulted with State HFAs and HUD to determine availability of the data required to be reported. For ease in reporting and to ensure compliance, the IRS has developed this new form to be used by all filers, in lieu of their needing to develop their own reporting statement. In filing and furnishing this form, the IRS will not assert any penalties under section 6721 and section 6722 for failure to file a Form 1098 for 2011 and 2012.

Thus, we are requesting an emergency Paperwork Reduction Act review by October 20, 2011.

Please advise me whether this Emergency request will be accepted by OMB by October 12, 2011. If you have any questions or concerns, please let me know. I can be reached at (202) 622-3634 or by e-mail at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

Your assistance in this matter is appreciated.