

7474

VOID CORRECTED

**Qualifying
Longevity Annuity
Contract
Information**

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S federal identification no.		OMB No. 1545-XXXX	
	PARTICIPANT'S taxpayer identification no.		2014	
	1a Annuity amount on start date \$		Form 1098-Q	
	1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>	
	3 Total premiums \$		4 FMV of QLAC \$	
PARTICIPANT'S name	5a		5b	
Street address (including apt. no.)	5c		5d	
	5e		5f	
City or town, state or province, country, and ZIP or foreign postal code	5g July \$	dd	5h August \$	dd
	5i September \$	dd	5j October \$	dd
Name of plan	5k November \$	dd	5l December \$	dd
	Plan no.			
Account number (see instructions)	Plan sponsor's employer identification no.			

Copy A
For
Internal Revenue
Service Center

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act Notice,
see the
**2014 General
Instructions for
Certain Information
Returns.**

CORRECTED (if checked)

Image Area: 7.3" x 5"; head margin is .5" to top rule

**Qualifying
Longevity Annuity
Contract
Information**

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S federal identification no.		OMB No. 1545-XXXX	
	PARTICIPANT'S taxpayer identification no.		2014	
	1a Annuity amount on start date \$		Form 1098-Q	
PARTICIPANT'S name	1b Annuity start date		2 If checked, start date may be accelerated <input type="checkbox"/>	
	3 Total premiums \$		4 FMV of QLAC \$	
Street address (including apt. no.)	5a		5b	
	5c		5d	
City or town, state or province, country, and ZIP or foreign postal code	5e		5f	
	5g July \$	dd	5h August \$	dd
Name of plan	5i September \$		5j October \$	
	5k November \$		5l December \$	
Account number (see instructions)	Plan sponsor's employer identification no.			

**Copy B
For Payee**

participant

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

1098-Q

Instructions for Participant

The information on Form ~~5498-A~~ is submitted to the IRS by the issuer of your qualified longevity annuity contract (QLAC) to report the status of the contract. The value of any QLAC purchased after July 1, 2014, held by your plan (section 401(a), 403(a), 403(b), 408 (other than a Roth IRA) or eligible governmental plan under section 457(b)), is not included when calculating the required minimum distribution (RMD) from your plan

Account Number. May show an account or other unique number the issuer assigned to distinguish your account.

Participant's identification number. For your protection, this form may show only the last four digits of your 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 identification number to the IRS.

Plan name, number, and employer identification number. Shows, if the contract was purchased under a plan, the name of the plan, the plan number, and the employer identification number (EIN) of the plan sponsor.

Box 1a. Annuity amount on start date. If the payments have not started, shows the annuity amount payable on start date.

Box 1a. Annuity start date. If the payments have not started, shows the date on which the annuity is scheduled to start.

Box 2. If checked, shows that the start date may be accelerated.

Box 3. Shows the cumulative total amount of premiums paid for the contract.

Box 4. Shows the fair market value (FMV) of your QLAC as of December 31, 2014.

Boxes 5a-gi. Shows the amount of each premium paid for the contract and the date each premium payment was made in 2014.

Future developments. For the latest information about developments related to Form ~~5498-A~~ and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498a.

1098-Q

INTERNAL USE ONLY
DRAFT AS OF
November 3, 2014

VOID CORRECTED

Image Area: 7.3" x 5"; head margin is .5" to top rule

**Qualifying
Longevity Annuity
Contract
Information**

2014

Form **1098-Q**

**Copy C
For FILER**

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2014 General
Instructions for
Certain Information
Returns.**

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S federal identification no.		OMB No. 1545-XXXX	
	PARTICIPANT'S taxpayer identification no.		<input type="checkbox"/> 2 Check if start date may be accelerated	
	1a Annuity amount on start date \$			
1b Annuity start date	2 Check if start date may be accelerated <input type="checkbox"/>			
PARTICIPANT'S name	3 Total premiums \$		4 FMV of QLAC \$	
	5a		5b	
Street address (including apt. no.)	5c		5d	
	5e		5f	
City or town, state or province, country, and ZIP or foreign postal code	5g July	dd	5h August	dd
	\$	\$	\$	\$
Name of plan	5i September	dd	5j October	dd
	\$	\$	\$	\$
Account number (see instructions)	5k November	dd	5l December	dd
	\$	\$	\$	\$
Plan sponsor's employer identification no.				

Instructions for Issuer

To complete Form 5498-A, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Forms 5498-A.

To order these instructions and additional forms, go to www.irs.gov/form5498a or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the participant by February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 5498-A, call the information reporting customer service site toll free at 1-866-455-7438 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).

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DRAFT AS OF

November 3, 2014