

VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-2221 2015 Form 1098-MA
FILER'S federal identification no.	HOMEOWNER'S federal identification no.	
HOMEOWNER'S name		1. Total State HFA/HUD and homeowner mortgage payments \$
Street address (including apt. no.) (optional)		2. State HFA/HUD mortgage assistance payments \$
City, state, and ZIP code (optional)		3. Homeowner mortgage payments \$
Account number (optional)		

Mortgage Assistance Payments

Copy A

For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.

Form **1098-MA**

Cat. No. 58017D

www.irs.gov/form1098ma

Department of the Treasury - Internal Revenue Service

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Mortgage Assistance Payments

Copy B

For Homeowner

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

Form **1098-MA**

(keep for your records)

www.irs.gov/form1098ma

Department of the Treasury - Internal Revenue Service

Instructions for Homeowner

Homeowner's identification number. For your protection, this form may show only the last four digits of your social security number (SSN) or individual taxpayer identification number (ITIN). However, the filer has reported your complete identification number to the IRS.

Form 1098-MA. The information on this statement is submitted to the IRS by State Housing Finance Agencies (HFAs) or the Department of Housing and Urban Development (HUD) to report: (1) payments made by either HUD under the Emergency Homeowners' Loan Program (EHLF) or a State HFA under the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the EHLF (State HFA/ HUD mortgage assistance payments); and (2) payments made by you (homeowner mortgage payments) under these programs.

Safe-harbor deduction computation. You may use a safe-harbor method to compute your deduction for mortgage interest and real property taxes on your main home if you meet two tests. First, you meet the rules to deduct all of the mortgage interest on your loan and all of the real property taxes on your main home. Second, you participated in an HFA Hardest Hit Fund program in which program payments could be used to pay mortgage interest or you participated in an EHLF. If you meet these tests, then you may deduct an amount

equal to the sum of all payments you actually made during the year to your mortgage servicer, the State HFA, or HUD. However, the amount you may deduct cannot exceed the sum of the amounts shown on your Form 1098, Mortgage Interest Statement, in box 1 (Mortgage interest received from payer(s)/borrower(s)), and any real estate taxes reported in box 4. However, you are not required to use this safe-harbor method to compute your deduction for mortgage interest and real property taxes on your main home.

Account Number (optional). May show an account number the filer has assigned to distinguish your account.

Box 1. Shows the total amount of State HFA/ HUD mortgage assistance payments and homeowner mortgage payments.

Box 2. Shows the amount of State HFA/ HUD mortgage assistance payments.

Box 3. Shows the amount of homeowner mortgage payments you paid to the State HFA or HUD.

Future developments. For the latest information about developments related to Form 1098-MA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1098ma.

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HOMEOWNER'S name		2. State HFA/HUD mortgage assistance payments \$	
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City, state, and ZIP code (optional)			
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Mortgage Assistance Payments

Copy C

For Filer

For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.

Instructions for Filer

General instructions for this form are provided in the 2015 General Instructions for Certain Information Returns. To order instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

This form is used to provide information to the IRS and to homeowners regarding mortgage payments made by the homeowners and mortgage assistance payments made with funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program.

Furnish to homeowner. Furnish Copy B of this form or a statement in lieu of Copy B to each recipient homeowner. If you furnish a statement to each recipient homeowner in lieu of Copy B, it must contain that homeowner's name and federal identification number, and the corresponding reportable amounts in boxes 1, 2, and 3 for that homeowner.

File with IRS. File Copy A or a paper single statement in lieu of Copy A with the IRS at the following address.

Department of Treasury
Internal Revenue Service Center
Stop 6728AUSC
Austin, TX 73301

If you file the paper single statement, it must contain each homeowner's name and federal identification number, and corresponding reportable amounts in boxes 1, 2, and 3 for each homeowner.

Due dates. Furnish Copy B of this form or the statement to the recipient homeowner by February 1, 2016. File Copy A of this form or the single paper statement with the IRS by February 29, 2016. You may request an extension of time for filing Copy A or the paper single statement in lieu of Copy A with the IRS by filing Form 8809, Application for Extension of Time to File Information Returns, available at www.irs.gov/form8809.



Form 1098-MA may not be filed electronically with the IRS. Form 1098-MA is not scanned during processing at the IRS. Therefore, you may file Copy A that you print from IRS.gov.

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