Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

1A1A ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution $ 2 Earnings $	OMB No. 1545-2262 2018 Form 1099-QA	**Distributions From ABLE Accounts**
PAYER'S TIN / RECIPIENT'S TIN	3 Basis $	4 Program-to-program transfer ☐	**Copy A For Internal Revenue Service Center**
RECIPIENT'S name	5 Check if ABLE account terminated in 2018 ☐	6 Check if the recipient is not the designated beneficiary ☐	**File with Form 1096.**
Street address (including apt. no.)			For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Form **1099-QA** Cat. No. 67554X www.irs.gov/Form1099QA Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution $ 2 Earnings $	OMB No. 1545-2262 2018 Form 1099-QA	**Distributions From ABLE Accounts**
PAYER'S TIN	RECIPIENT'S TIN	3 Basis $	4 Program-to-program transfer ☐	**Copy B** **For Recipient**
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 If checked, ABLE account terminated in 2018 ☐	6 If this box is checked, the recipient is not the designated beneficiary ☐	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 this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)				

Form **1099-QA** (keep for your records) www.irs.gov/Form1099QA Department of the Treasury - Internal Revenue Service

Instructions for Recipient

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

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the gross distribution paid to you this year from an Achieving a Better Life Experience (ABLE) savings account in 2018. Gross distribution includes distributions from the ABLE account for both qualified and nonqualified disability expenses. The gross distribution also includes amounts distributed that the designated beneficiary intends to roll over to another ABLE account, but does not include program-to-program transfers. A gross distribution also includes a return of excess contributions plus earnings.

Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified disability expenses, or rolled over to another ABLE account within 60 days, are not included in income. Report taxable amounts as “Other income” on Form 1040. Also see Form 5329 and its separate instructions.

Box 3. Shows your basis in the gross distribution reported in box 1.

Box 4. This box is checked if a program-to-program transfer was made from this ABLE account to another ABLE account.

Box 5. This box is checked if the ABLE account was terminated in 2018.

Box 6. The designated beneficiary is the individual named in the document creating the ABLE account to receive the benefit of the funds in the account. If this box is checked, you are not the designated beneficiary of this ABLE account. You and/or the designated beneficiary may be subject to additional taxes and/or penalties on the box 1 gross distribution. See Form 5329 and its separate instructions and the Instructions for Form 1040 (line 21, “Other income”).

Future developments. For the latest information about developments related to Form 1099-QA and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099QA.*

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution $	OMB No. 1545-2262 2018 Form **1099-QA**	**Distributions From ABLE Accounts**
		2 Earnings $		
PAYER'S TIN	RECIPIENT'S TIN	3 Basis $	4 Program-to-program transfer ☐	**Copy C**
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Check if ABLE account terminated in 2018 ☐	6 Check if the recipient is not the designated beneficiary ☐	**For Payer** For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.**
Account number (see instructions)				

Form **1099-QA** www.irs.gov/Form1099QA Department of the Treasury - Internal Revenue Service

Instructions for Payer

To complete Form 1099-QA, use:

• the 2018 General Instructions for Certain Information Returns, and

• the 2018 Instructions for Form 1099-QA.

To get or to order these instructions, go to *www.irs.gov/Form1099QA*.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2019.

File Copy A of this form with the IRS by February 28, 2019.

Need help? If you have questions about reporting on Form 1099-QA, 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).