



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 forms, 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 release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly 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 at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

0303

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid \$	OMB No. 1545-XXXX	2019 Fines, Penalties, and Other Amounts
		2 Restitution/remediation amount \$	Form 1098-F	
FILER'S TIN	PAYER'S TIN	3 Compliance amount \$	4 Date of order/agreement	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYER'S name		5	6 Jurisdiction	
Street address (including apt. no.)		7 Case Number		
City or town, state or province, country, and ZIP or foreign postal code		8 Name or description of matter/suit/agreement		
		9 Code	10 Code	

Form **1098-F**

Cat. No. 71382B

www.irs.gov/Form1098F

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

— Do Not Cut or Separate Forms on This Page

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid	OMB No. 1545-XXXX		
		\$	2019 Form 1098-F		
		2 Restitution/remediation amount			Fines, Penalties, and Other Amounts
		\$			
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	Copy B For Payer	
		\$			
PAYER'S name		5	6 Jurisdiction	This is important tax information and is being furnished to the IRS.	
		7 Case Number			
Street address (including apt. no.)		8 Name or description of matter/suit/agreement			
City or town, state or province, country, and ZIP or foreign postal code		9 Code	10 Code		

Form **1098-F**

(keep for your records)

www.irs.gov/Form1098F

Department of the Treasury - Internal Revenue Service

DRAFT AS OF
July 31, 2018
DO NOT FILE

Instructions for Payer

This statement has been furnished to you by a government or governmental entity regarding a court order or 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 total amount required to be paid in relation to the violation or potential violation of law as stated in the court order or agreement.

Box 2. Shows the amount of restitution or remediation required to be paid as stated in the court order or agreement.

Box 3. Shows the amount identified in the court order or agreement as required to be paid for purposes of coming into compliance with any law.

Box 4. Shows the date the order was entered by the court or the agreement was fully executed.

Box 5. Reserved for future use.

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

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

Box 8. Provides a name or description to identify the underlying case or matter to which the court order or agreement relates.

Boxes 9–11. Shows one or more of the following codes.

A—Multiple payments.

B—Multiple payers/defendants.

C—Multiple payees.

D—Property required to be acquired, constructed, or transferred under the court order or agreement.

E—Payment to third party other than government or governmental entity.

F—Paid in full as of time of filing.

G—No payment received as of time of filing.

H—Deferred prosecution agreement.

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.

DRAFT AS OF
July 31, 2018
DO NOT FILE

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Total amount required to be paid \$	OMB No. 1545-XXXX	
		2 Restitution/remediation amount \$	2019 Form 1098-F	
FILER'S TIN	PAYER'S TIN	3 Compliance amount \$	4 Date of order/agreement	Copy C For Filer For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PAYER'S name		5	6 Jurisdiction	
Street address (including apt. no.)		7 Case Number		
City or town, state or province, country, and ZIP or foreign postal code		8 Name or description of matter/suit/agreement		
		9 Code	10 Code	

Form 1098-F

www.irs.gov/Form1098F

Department of the Treasury - Internal Revenue Service

DRAFT AS OF
July 31, 2018
DO NOT FILE

Instructions for Filer

To complete Form 1098-F, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1098-F.

To order these instructions and additional forms, go to www.irs.gov/Form1098F.

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

Due dates. Furnish Copy B of this form to the recipient by January 31, 2020. For information on furnishing Form 1098-F electronically, see the separate Specific Instructions for Form 1098-F.

File Copy A of this form with the IRS by January 31, 2020. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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).

DRAFT
January 31, 2018
DO NOT FILE