

**Note:** *The draft you are looking for begins on the next page.*



## **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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

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/LatestForms](https://www.irs.gov/LatestForms). 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 a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); 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 a Search box.

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.

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CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total amount required to be paid \$	OMB No. 1545-2284 Form <b>1098-F</b>
	2 Restitution/remediation amount \$	(Rev. December 2019) For calendar year 20__

**Fines, Penalties, and Other Amounts**

FILER'S TIN	PAYER'S TIN	3 Compliance amount \$	4 Date of order/agreement
PAYER'S name		5 Jurisdiction	<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
Street address (including apt. no.)		6 Case number	
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement	
		8 Code	

Form **1098-F** (Rev. 12-2019)

Cat. No. 71382B

[www.irs.gov/Form1098F](http://www.irs.gov/Form1098F)

Department of the Treasury - Internal Revenue Service

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		\$	Form <b>1098-F</b>	
2 Restitution/remediation amount	(Rev. December 2019)			
		\$	For calendar year 20 ____	
FILER'S TIN	PAYER'S TIN	3 Compliance amount	4 Date of order/agreement	<b>Copy B</b>
		\$		
PAYER'S name		5 Jurisdiction		This is important tax information and is being furnished to the IRS.
Street address (including apt. no.)		6 Case number		
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement		
		8 Code		

Form **1098-F** (Rev. 12-2019)

(keep for your records)

[www.irs.gov/Form1098F](http://www.irs.gov/Form1098F)

Department of the Treasury - Internal Revenue Service

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## Instructions for Payer

This statement has been furnished to you by a government or governmental entity regarding a court order or an 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 a court order or an agreement.

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

**Box 3.** Shows the amount identified in a court order or an 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.** Shows the name of the court, or any other entity, that entered the order or approved the agreement, if applicable.

**Box 6.** Shows the case number associated with a court order or an agreement, if applicable.

**Box 7.** Provides a name or description to identify the underlying case or matter to which a court order or an agreement relates.

**Box 8.** Shows one or more of the following codes.

A—Multiple payments.

B—Multiple payers/defendants.

C—Multiple payees.

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

E—Payment to third party at the direction of a 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](http://www.irs.gov/Form1098F).

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FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total amount required to be paid \$	OMB No. 1545-2284 Form <b>1098-F</b> (Rev. December 2019)	<b>Fines, Penalties, and Other Amounts</b>
		2 Restitution/remediation amount \$	For calendar year 20 ____	
FILER'S TIN	PAYER'S TIN	3 Compliance amount \$	4 Date of order/agreement	<b>Copy C</b> <b>For Filer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
PAYER'S name		5 Jurisdiction		
Street address (including apt. no.)		6 Case number		
City or town, state or province, country, and ZIP or foreign postal code		7 Name or description of matter/suit/agreement		
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Form **1098-F** (Rev. 12-2019)

[www.irs.gov/Form1098F](http://www.irs.gov/Form1098F)

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## Instructions for Filer

To complete Form 1098-F, use:

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

To order these instructions and additional forms, go to [www.irs.gov/Form1098F](http://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.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

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).

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