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 VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		ISSUER'S TIN		OMB No. 1545-2234	
		PARTICIPANT'S TIN		Form 1098-Q (Rev. December 2019)	
		1a Annuity amount on start date \$		For calendar year 20 ____	
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 January \$	dd	5b February \$	dd
Street address (including apt. no.)		5c March \$	dd	5d April \$	dd
		5e May \$	dd	5f June \$	dd
		5g July \$	dd	5h August \$	dd
City or town, state or province, country, and ZIP or foreign postal code		5i September \$	dd	5j October \$	dd
		5k November \$	dd	5l December \$	dd
Account number (see instructions)	Plan number				
Name of plan	Plan sponsor's EIN				

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

Cat. No. 67073Z

www.irs.gov/Form1098Q

Department of the Treasury - Internal Revenue Service

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Qualifying Longevity Annuity Contract Information

Copy B For Participant

This information is being furnished to the IRS.

Instructions for Participant

The information on this Form 1098-Q is submitted to the IRS by the issuer of your qualifying longevity annuity contract (QLAC) to report the status of the contract. Prior to annuitization, the value of any QLAC held by your plan or IRA (section 401(a), 403(a), 403(b), or 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 or IRA.

You will receive this statement annually beginning with the first year in which premiums are paid and ending with the earlier of the year in which you attain age 85 or die. In the event of your death, if the sole beneficiary under the contract is your surviving spouse, this annual statement will be furnished to your surviving spouse until distributions commence, or if earlier, the year in which your surviving spouse dies.

If you have questions about your QLAC, contact the issuer at the address and phone number shown on the front of the form.

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

Participant'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.

Plan number, name, and EIN. Shows, if the contract was purchased under a plan, the number of the plan, the name of the plan, and the 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 1b. Annuity start date. If the payments have not started, shows the date on which the annuity is scheduled to start. The date reported is shown in the format month, day, and year, mm/dd/yyyy.

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. Beginning in 2020, your cumulative total premiums paid for all QLACs cannot exceed \$135,000. Also, QLACs purchased under an IRA cannot exceed 25% of your total IRA account balances and QLACs purchased under an employer's plan cannot exceed 25% of your account balance in the plan. If you have paid more than that, contact your contract issuer.

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

Boxes 5a–5l. Show the amount of each premium paid for the contract and the date each premium payment was made in the reporting year. If there is more than one payment per month, the box for that month will include the total payments for the month and the date of the last payment in the month.

Future developments. For the latest information about developments related to Form 1098-Q and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1098Q.

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ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S TIN		OMB No. 1545-2234		Qualifying Longevity Annuity Contract Information
	PARTICIPANT'S TIN		Form 1098-Q (Rev. December 2019)		
	1a Annuity amount on start date \$ _____		For calendar year 20 ____		
	1b Annuity start date		2 Check if start date may be accelerated <input type="checkbox"/>		Copy C For Issuer For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
	3 Total premiums \$ _____		4 FMV of QLAC \$ _____		
PARTICIPANT'S name	5a January \$ _____	dd	5b February \$ _____	dd	
	5c March \$ _____	dd	5d April \$ _____	dd	
Street address (including apt. no.)	5e May \$ _____	dd	5f June \$ _____	dd	
	5g July \$ _____	dd	5h August \$ _____	dd	
City or town, state or province, country, and ZIP or foreign postal code	5i September \$ _____	dd	5j October \$ _____	dd	
	5k November \$ _____	dd	5l December \$ _____	dd	
Account number (see instructions)	Plan number				
Name of plan	Plan sponsor's EIN				

Instructions for Issuer

To complete Form 1098-Q, use:

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

To order these instructions and additional forms, go to www.irs.gov/Form1098Q.

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you 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-Q, 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).