

Instructions for Form 1098-F



Department of the Treasury
Internal Revenue Service

(Rev. December 2019)

Fines, Penalties, and Other Amounts

Section references are to the Internal Revenue Code unless otherwise noted.

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 [IRS.gov/Form1098F](https://www.irs.gov/Form1098F).

Reminders

In addition to these specific instructions, you should also use the current [General Instructions for Certain Information Returns](https://www.irs.gov/InformationReturns). Those general instructions include information about the following topics.

- Who must file.
- When and where to file.
- Electronic reporting.
- Corrected and void returns.
- Statements to recipients.
- Taxpayer identification numbers (TINs).
- Backup withholding.
- Penalties.
- Other general topics.

You can get the general instructions at [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions) or [IRS.gov/Form1098F](https://www.irs.gov/Form1098F).

Continuous-use form and instructions. Form 1098-F and these instructions have been converted from annual revision to continuous use. Both the form and instructions will be updated as needed. For the most recent version, go to [IRS.gov/Form1098F](https://www.irs.gov/Form1098F).

Online fillable Copies B and C. To ease statement furnishing requirements, Copies B and C have been made fillable online in a PDF format available at [IRS.gov/Form1098F](https://www.irs.gov/Form1098F). You can complete these copies online for furnishing statements to recipients and for retaining in your own files.

Specific Instructions

Who Must File

A government or governmental entity (including certain nongovernmental entities that exercise self-regulatory powers) must file a separate Form 1098-F, Fines, Penalties, and Other Amounts, with the IRS for each fine, penalty, or other amount which equals or exceeds an amount determined by the Secretary that is paid in relation to any violation of a law or investigation into potential violation of a law, pursuant to a court order or agreement (“threshold amount”).

Corrected statements. If there has been a material change to the original order or an agreement, a corrected statement must be filed. You can refer to [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions), to assist you in filing corrected statements.

Statements to be furnished to payers. If you are required to file Form 1098-F, you must provide a statement to the payer. For more information about the requirement to furnish a statement to the payer, see part M in the current General Instructions for Certain Information Returns.

Truncating payer's TIN on statements to payers. Pursuant to Regulations section 301.6109-4, all filers of this form may truncate a payer's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)) on statements to payers. Truncation is not allowed on any documents the filer files with the IRS. A filer's TIN may not be truncated on any form. See part J in the current General Instructions for Certain Information Returns.

Filer's name, address, and telephone number box.

Enter the name, address, and telephone number of the filer of Form 1098-F. Use this same name and address on Form 1096.

Payer's name and address boxes. Enter the name and address, in the appropriate boxes, of the person with respect to whom Form 1098-F is filed.

Box 1. Total Amount Required To Be Paid

If the amount required to be paid as a result of the court order or agreement equals or exceeds the threshold amount, enter the total amount required to be paid. If this payer is one of multiple payers/defendants associated with the court order or agreement, and the aggregate amount to be paid by all payers equals or exceeds the threshold amount, enter the total amount of this payer's payment liability (individual or joint and several liability). If the court order or agreement does not identify the Total amount (this box 1), Restitution/remediation amount (box 2), or Compliance amount (box 3) required to be paid as a result of the court order or agreement, and the total amount required to be paid is expected to be equal to or exceed the threshold amount, enter the threshold amount in box 1.

Box 2. Restitution/Remediation Amount

Enter the amount identified in the court order or agreement as restitution or remediation.

Box 3. Compliance Amount

Enter the amount identified in the court order or agreement as required to be paid to come into compliance with any law.



The amount entered in box 1 may or may not equal the amount entered in box 2 or box 3, or the sum of the amounts entered in box 2 plus box 3.

Box 4. Date of Order/Agreement

Enter the date the order was entered by the court or the agreement was fully executed.

Box 5. Jurisdiction

Enter the name of the court, or any other entity, that entered the order or approved the agreement, if applicable.

Box 6. Case Number

Enter the case number associated with the court order or agreement, if applicable.

Box 7. Name or Description of Matter/Suit/Agreement

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

Box 8. Code

Enter one or more of the following codes. Read the code descriptions carefully to ensure you choose the correct one(s).

A—Multiple payments. Use code A to indicate if multiple payments have been or will be made to satisfy the total amount required to be paid as stated in the court order or agreement.

B—Multiple payers/defendants. Use code B to indicate that there are multiple payers/defendants associated with the court order or agreement.

C—Multiple payees. Use code C to indicate that there are multiple payees associated with the court order or agreement.

D—Property or services required to be acquired, constructed, or transferred under the court order or agreement. Use code D to indicate that the court order or agreement requires the payer/defendant to acquire, construct, or transfer property or services.

E—Payment amount not identified. Use code E to indicate that the order or agreement identifies a payment (or the cost to provide property or to provide services) as restitution, remediation, or an amount paid to come into compliance with a law, but does not identify some or all of the aggregate amounts the payer must pay (or some or all of the aggregate cost to provide property or to provide services).

F—Paid in full as of time of filing. Use code F if, at the time of filing, the payer/defendant has paid the total amount required to be paid as reported in box 1.

G—No payment received as of time of filing. Use code G if, at the time of filing, no payment has been received from the payer/defendant.

H—Deferred prosecution agreement. Use code H if the payer/defendant has entered into a deferred prosecution agreement relating to the matter/suit/agreement referred to in box 8.

I—Payment to third party at the direction of a government or governmental entity. Use code I if the court order or agreement requires the payer/defendant to make a payment to a third party at the direction of a government or governmental entity.