



**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 do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. 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 remain there 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 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/SR) 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 to the IRS 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 and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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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. January 2022)	<b>Fines, Penalties, and Other Amounts</b>
		2 Amount to be paid for violation or potential violation \$		
		3 Restitution/remediation amount \$	For calendar year 20 ____	
FILER'S TIN	PAYER'S TIN	4 Compliance amount \$	5 Date of order/agreement	<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>
PAYER'S name		6 Court or entity		
Street address (including apt. no.)		7 Case number		
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement		
		9 Code		

Form **1098-F** (Rev. 1-2022)      Cat. No. 71382B      [www.irs.gov/Form1098F](http://www.irs.gov/Form1098F)      Department of the Treasury - Internal Revenue Service

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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. January 2022) For calendar year 20 ____	<b>Fines, Penalties, and Other Amounts</b>
		2 Amount to be paid for violation or potential violation \$		
		3 Restitution/remediation amount \$		
FILER'S TIN	PAYER'S TIN	4 Compliance amount \$	5 Date of order/agreement	<b>Copy B For Payer</b>  This is important tax information and is being furnished to the IRS.
PAYER'S name		6 Court or entity		
Street address (including apt. no.)		7 Case number		
City or town, state or province, country, and ZIP or foreign postal code		8 Case name or names of parties to suit, order, or agreement		
		9 Code		

Form **1098-F** (Rev. 1-2022)

(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, governmental entity, or nongovernmental 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 under the suit, order, or agreement. If \$50,000 is reported in box 1, the total amount was \$50,000 or the amount was not identified in the suit, order, or agreement.

**Box 2.** Shows the total amount required to be paid in relation to the violation or potential violation of law as stated in the suit, order, or agreement. If the amount is unidentified, enter \$50,000.

**Box 3.** Shows the amount identified in the suit, order, or agreement to be paid as restitution or remediation.

**Box 4.** Shows the amount identified in the suit, order, or agreement to be paid to come into compliance with a law.

**Box 5.** Shows the date the suit, order, or agreement became binding under applicable law.

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

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

**Box 8.** Provides a case name or names of the parties to the suit, order, or agreement.

**Box 9.** Code.

A—Multiple payments.

B—Multiple payers.

C—Multiple payees.

D—Provision of services or provision of property required.

E—Payment amount not identified.

**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).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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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. January 2022)	<b>Fines, Penalties, and Other Amounts</b>
		2 Amount to be paid for violation or potential violation \$		
		3 Restitution/remediation amount	For calendar year 20 ____	
FILER'S TIN	PAYER'S TIN	\$	5 Date of order/agreement	<b>Copy C For Filer</b>
PAYER'S name		4 Compliance amount \$		
Street address (including apt. no.)		6 Court or entity		For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
City or town, state or province, country, and ZIP or foreign postal code		7 Case number		
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Form **1098-F** (Rev. 1-2022)

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

Department of the Treasury - Internal Revenue Service

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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/EmployerForms](http://www.irs.gov/EmployerForms).

**Caution:** Because paper forms are scanned during processing, you cannot file certain 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.

**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).

September 21, 2021  
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