

VOID CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221
			<p style="text-align: center;">2019</p> <p style="text-align: center;">Form 1098-MA</p>
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments	
		\$	
HOMEOWNER'S name		2. State HFA mortgage assistance payments	
		\$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
Account number (optional)			

Mortgage Assistance Payments

Copy A

For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Form **1098-MA**

Cat. No. 58017D

www.irs.gov/Form1098MA

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page



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			2019 Form 1098-MA
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Street address (including apt. no.) (optional)		3. Homeowner mortgage payments	
		\$	
City, state, and ZIP code (optional)			
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**Mortgage
Assistance
Payments**

Copy B

For Homeowner

This is important
tax information
and is being
furnished to the IRS.

Form **1098-MA**

(keep for your records)

www.irs.gov/Form1098MA

Department of the Treasury - Internal Revenue Service

Instructions for Homeowner

Form 1098-MA. The information on this statement is submitted to the IRS by State Housing Finance Agencies (HFAs) to report: (1) payments made by a State HFA under the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) (State HFA mortgage assistance payments) and (2) payments made by you (homeowner mortgage payments) under this program.

Homeowner's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN) or individual taxpayer identification number (ITIN)). However, the filer has reported your complete TIN to the IRS.

Safe-harbor deduction computation. You may use a safe-harbor method to compute your deduction for mortgage interest, mortgage insurance premiums (MIP) (if deductible, see Form 1040 (Sch A)), and real property taxes on your main home if you meet two tests. First, you meet the rules to deduct all of the mortgage interest on your loan, all of your MIP, and all of the real property taxes on your main home. Second, you participated in an HFA Hardest Hit Fund program in which program payments could be used to pay mortgage interest. If you meet these tests, then you may deduct an amount equal to the sum of all payments you

actually made during the year to your mortgage servicer or the State HFA. However, the amount you may deduct cannot exceed the sum of the amounts shown on your Form 1098 in box 1 (Mortgage interest received from payer(s)/borrower(s)), any deductible MIP reported in box 5, and real estate taxes reported in box 10. However, you are not required to use this safe-harbor method to compute your deduction for mortgage interest and real property taxes on your main home.

Account number (optional). May show an account number the filer has assigned to distinguish your account.

Box 1. Shows the total amount of State HFA mortgage assistance payments and homeowner mortgage payments.

Box 2. Shows the amount of State HFA mortgage assistance payments.

Box 3. Shows the amount of homeowner mortgage payments you paid to the State HFA.

Future developments. For the latest information about developments related to Form 1098-MA and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1098MA](https://www.irs.gov/Form1098MA).

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		2019 Form 1098-MA	
FILER'S TIN	HOMEOWNER'S TIN	1. Total State HFA and homeowner mortgage payments \$	
HOMEOWNER'S name		2. State HFA mortgage assistance payments \$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$	
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Account number (optional)			

Mortgage Assistance Payments

Copy C

For Filer
For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Instructions for Filer

General instructions for this form are provided in the 2019 General Instructions for Certain Information Returns. To order instructions and additional forms, go to [IRS.gov](https://www.irs.gov).

This form is used to provide information to the IRS and to homeowners regarding mortgage payments made by the homeowners and mortgage assistance payments made with funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund).

Furnish to homeowner. Furnish Copy B of this form or a substitute statement in lieu of Copy B to each recipient homeowner. If you furnish a statement to each recipient homeowner in lieu of Copy B, it must contain that homeowner's name and taxpayer identification number (TIN), and the corresponding reportable amounts in boxes 1, 2, and 3 for that homeowner.

File with IRS. File Copy A or a paper single statement in lieu of Copy A with the IRS at the following address.

Department of Treasury
Internal Revenue Service Center
Stop 6728AUSC
Austin, TX 73301

If you file the paper single statement, it must contain each homeowner's name and TIN, and corresponding reportable amounts in boxes 1, 2, and 3 for each homeowner.

Due dates. Furnish Copy B of this form or the statement to the recipient homeowner by January 31, 2020. File Copy A of this form or the paper single statement with the IRS by February 28, 2020. You may request an extension of time for filing Copy A or the paper single statement in lieu of Copy A with the IRS by filing Form 8809, Application for Extension of Time To File Information Returns, available at [IRS.gov/Form8809](https://www.irs.gov/Form8809).



Form 1098-MA may not be filed electronically with the IRS. Form 1098-MA is not scanned during processing at the IRS. Therefore, you may file Copy A that you print from [IRS.gov](https://www.irs.gov).

Need help? If you have questions about reporting on Form 1098-MA, 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).