



**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 pubs for filing. We incorporate all significant changes to forms posted with 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 are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional 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). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. 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, but we will review each “NTF” message. 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. April 2025)  For calendar year _____	<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 A</b> <b>For Internal Revenue Service Center</b>  For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the <b>General Instructions for Certain Information Returns.</b>  www.irs.gov/Form1099
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. 4-2025)

Cat. No. 71382B

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. April 2025) For calendar year _____	<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. 4-2025)

(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 suit, 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 aggregate amount required to be paid under the suit, order, or agreement if the amount equals or exceeds \$50,000.

**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.

**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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