

Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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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 federal identification no.		OMB No. 1545-2234	
		PARTICIPANT'S taxpayer identification no.		2015 Form 1098-Q	
		1a Annuity amount on start date \$			
		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
Account number (see instructions)		Plan no.		5k November \$	dd
				5l December \$	dd
Name of plan		Plan sponsor's employer identification no.			

**Qualifying
Longevity Annuity
Contract
Information**

**Copy A
For
Internal Revenue
Service Center**

File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act Notice,
see the
**2015 General
Instructions for
Certain Information
Returns.**

Form **1098-Q**

Cat. No. 67073Z

www.irs.gov/form1098q

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S federal identification no.	OMB No. 1545-2234 <div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div> Form 1098-Q		Qualifying Longevity Annuity Contract Information Copy B For Participant This information is being furnished to the Internal Revenue Service.
	PARTICIPANT'S taxpayer identification no.	1a Annuity amount on start date \$		
	1b Annuity start date	2 If checked, 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
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Account number (see instructions)	Plan no.		5k November \$	5l December \$
Name of plan	Plan sponsor's employer identification no.			

Form **1098-Q**

(Keep for your records)

www.irs.gov/form1098q

Department of the Treasury - Internal Revenue Service

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 purchased after July 1, 2014, held by your plan or IRA (section 401(a), 403(a), 403(b), 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 (QLAC).

Participant's taxpayer identification number. For your protection, this form may show only the last four digits of your 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 identification number to the IRS.

Plan number, name, and employer identification number. Shows, if the contract was purchased under a plan, the number of the plan, the name of the plan, and the employer identification number (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 (mmddyyyy).

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.

Box 4. Shows the fair market value (FMV) of your QLAC as of December 31, 2015.

Boxes 5a–5i. Shows the amount of each premium paid for the contract and the date each premium payment was made in 2015. 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.

VOID CORRECTED

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ISSUER'S federal identification no.		OMB No. 1545-2234	
	PARTICIPANT'S taxpayer identification no.		<div style="font-size: 2em; font-weight: bold;">2015</div> <div style="font-weight: bold;">Form 1098-Q</div>	
	1a Annuity amount on start date \$			
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Name of plan	Plan sponsor's employer identification no.			

**Qualifying
Longevity Annuity
Contract
Information**

**Copy C
For Issuer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

Instructions for Issuer

To complete Form 1098-Q, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 1098-Q.

To order these instructions and additional forms, go to www.irs.gov/form1098q or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the participant by February 1, 2016.

File Copy A of this form with the IRS by February 29, 2016. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1098-Q, call the information reporting customer service site toll free at 1-866-455-7438 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).