



Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at [IRS.gov/Form1099](https://www.irs.gov/Form1099), for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these forms.

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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 1098-F (Rev. April 2025) | Fines, Penalties, and Other Amounts |
| | | 2 Amount to be paid for violation or potential violation \$ | | |
| | | 3 Restitution/remediation amount | For calendar year _____ | |
| FILER'S TIN | PAYER'S TIN | \$ | 5 Date of order/agreement | Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099 |
| PAYER'S name | | 4 Compliance amount \$ | | |
| Street address (including apt. no.) | | 6 Court or entity | | |
| City or town, state or province, country, and ZIP or foreign postal code | | 7 Case number | | |
| | | 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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| | | 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 | Copy B For Payer |
| PAYER'S name | | 6 Court or entity | | |
| Street address (including apt. no.) | | 7 Case number | This is important tax information and is being furnished to the IRS. | |
| 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 | | |

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.

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