

## 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.

7474

☐ VOID☐ CORRECTED

**Qualifying  
Longevity Annuity  
Contract  
Information**

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;">2014</div>	
		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		5b	
Street address (including apt. no.)		5c		5d	
		5e		5f	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	dd	5h August \$	dd
Name of plan		5i September \$	dd	5j October \$	dd
		5k November \$	dd	5l December \$	dd
Account number (see instructions)		Plan sponsor's employer identification no.			

**Copy A**  
**For**  
**Internal Revenue**  
**Service Center**

**File with Form 1096.**

For Privacy Act  
and Paperwork  
Reduction Act Notice,  
see the  
**2014 General**  
**Instructions for**  
**Certain Information**  
**Returns.**

Form **1098-Q**

Cat. No. 67073Z

[www.irs.gov/form1098q](http://www.irs.gov/form1098q)

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

☐ 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	
		PARTICIPANT'S taxpayer identification no.		<div style="font-size: 2em; font-weight: bold;">2014</div> <div style="text-align: center;">Form <b>1098-Q</b></div>	
		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		5b	
Street address (including apt. no.)		5c		5d	
		5e		5f	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	dd	5h August \$	dd
		5i September \$	dd	5j October \$	dd
Name of plan	Plan no.	5k November \$	dd	5l December \$	dd
Account number (see instructions)	Plan sponsor's employer identification no.				

**Qualifying  
Longevity Annuity  
Contract  
Information**

**Copy B  
For Participant**

This information is  
being furnished to  
the Internal Revenue  
Service.

Form **1098-Q**

(Keep for your records)

[www.irs.gov/form1098q](http://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. 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 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 name, number, and employer identification number.** Shows, if the contract was purchased under a plan, the name of the plan, the plan number, 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, 2014.

**Boxes 5g–5l.** Shows the amount of each premium paid for the contract and the date each premium payment was made in 2014.

**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](http://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;">2014</div> <div style="text-align: center;">Form <b>1098-Q</b></div>	
		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		5b	
Street address (including apt. no.)		5c		5d	
		5e		5f	
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	dd	5h August \$	dd
		5i September \$	dd	5j October \$	dd
Name of plan	Plan no.	5k November \$	dd	5l December \$	dd
Account number (see instructions)	Plan sponsor's employer identification no.				

Form **1098-Q**

[www.irs.gov/form1098q](http://www.irs.gov/form1098q)

Department of the Treasury - Internal Revenue Service

**Qualifying  
Longevity Annuity  
Contract  
Information**

**Copy C  
For Issuer**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2014 General  
Instructions for  
Certain Information  
Returns.**

**Instructions for Issuer**

To complete Form 1098-Q, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1098-Q.

To order these instructions and additional forms, go to [www.irs.gov/form1098q](http://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 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. 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).