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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 TIN		OMB No. 1545-2234 2018 Form 1098-Q	
		PARTICIPANT'S TIN			
		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
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
Account number (see instructions)		Plan no.		5k November \$	dd
				5l December \$	dd
Name of plan		Plan sponsor's EIN			

**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
**2018 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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**Qualifying
Longevity Annuity
Contract
Information**

**Copy B
For Participant**

This information is
being furnished
to the IRS.

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.

Participant'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.

Plan number, name, and EIN. Shows, if the contract was purchased under a plan, the number of the plan, the name of the plan, and the 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 (mmdyyyy).

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. Your cumulative total premiums paid for all QLACs cannot exceed \$125,000. Also, QLACs purchased under an IRA cannot exceed 25% of your total IRA account balances and QLACs purchased under an employer's plan cannot exceed 25% of your account balance in the plan. If you have paid more than that, contact your contract issuer.

Box 4. Shows the fair market value (FMV) of your QLAC as of December 31, 2018.

Boxes 5a–5l. Shows the amount of each premium paid for the contract and the date each premium payment was made in 2018. 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.

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**Qualifying
Longevity Annuity
Contract
Information**

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	PARTICIPANT'S TIN		2018 Form 1098-Q	
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	5e May \$ dd		5d April \$ dd	
	5g July \$ dd		5f June \$ dd	
City or town, state or province, country, and ZIP or foreign postal code		5h August \$ dd		For Privacy Act and Paperwork Reduction Act Notice, see the 2018 General Instructions for Certain Information Returns.
Account number (see instructions)		5i September \$ dd		
Plan no.		5j October \$ dd		
Name of plan		5k November \$ dd		
Plan sponsor's EIN		5l December \$ dd		

**Copy C
For Issuer**

Instructions for Issuer

To complete Form 1098-Q, use:

- the 2018 General Instructions for Certain Information Returns, and
- the 2018 Instructions for Form 1098-Q.

To order these instructions and additional forms, go to www.irs.gov/Form1098Q.

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 January 31, 2019.

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option for Copy A.

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