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Form 1098-Q Cat. No. 67073Z www.irs.gov/form1098q Department of the Treasury - Internal Revenue Service

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ISSUER'S name, street address, city or town, state or or foreign postal code, and telephone no.	province, country, ZIP	PARTICIPANT'S taxpayer identification no.		2014	Qualifying Longevity Annuity Contract Information	
		1a Annuity amount on start date \$ Form 10		Form 1098-Q		
		1b Annuity start date		2 If checked, start date may be accelerated		Copy B For Participant
		3 Total premiums		4 FMV of QLAC		
5c		5d		the Internal Revenue Service.		
Street address (including apt. no.)						
		5e		5f		
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City or town, state or province, country, and ZIP or foreign postal code		\$		\$		
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Name of plan	Plan no.	\$		\$		
		5k November	dd	5I December	dd	

\$

Plan sponsor's employer identification no.

Form **1098-Q**

Account number (see instructions)

(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. 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.

	U CORREC	JIED				
ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		PARTICIPANT'S taxp identification no.	ayer	OMB No. 1545-2234	Qualifyin Longevity Annui Contrac Informatio	
		\$	start date	Form 1098-Q		
		1b Annuity start date 3 Total premiums		2 Check if start date may be accelerated 4 FMV of QLAC		Copy C For Issuer
5c		5d		Notice, see the 2014 General		
		5e		5f		Instructions for Certain Information Returns.
City or town, state or province, country, and ZIP or foreign postal code		5g July	dd	5h August	dd	
Name of plan	Plan no.	5i September \$	dd	5j October \$	dd	
		5k November \$	dd	5I December \$	dd	
Account number (see instructions)	Plan sponsor's employer identification no.				•	

Form **1098-Q**

www.irs.gov/form1098q

Department of the Treasury - Internal Revenue Service

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 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).