

## Instructions for Filer

General instructions for this form are provided in the current General Instructions for Certain Information Returns. To order instructions and additional forms, go to [www.irs.gov](http://www.irs.gov).

This form is used to provide information to the IRS and to homeowners regarding mortgage payments made by the homeowners and mortgage assistance payments made with funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund).

**Furnish to homeowner.** Furnish Copy B of this form or a substitute statement in lieu of Copy B to each recipient homeowner. If you furnish a statement to each recipient homeowner in lieu of Copy B, it must contain that homeowner's name and taxpayer identification number (TIN), and the corresponding reportable amounts in boxes 1, 2, and 3 for that homeowner.

**File with IRS.** File Copy A or a paper single statement in lieu of Copy A with the IRS at the following address.

Department of Treasury  
Internal Revenue Service Center  
Stop 6728AUSC  
Austin, TX 73301

If you file the paper single statement, it must contain each homeowner's name and TIN, and corresponding reportable amounts in boxes 1, 2, and 3 for each homeowner.

**Filing and furnishing.** For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.



*Form 1098-MA may not be filed electronically with the IRS. Form 1098-MA is not scanned during processing at the IRS. Therefore, you may file Copy A that you print from [www.irs.gov](http://www.irs.gov).*

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