

☐ VOID ☐ CORRECTED

Filer's name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-2221
			<b>2011</b> Form <b>1098-MA</b>
Filer's federal identification no.	Homeowner's federal identification no.	1. Total State HFA/HUD and homeowner mortgage payments \$	
Homeowner's name		2. State HFA/HUD mortgage assistance payments \$	
Street address (including apt. no.) (optional)		3. Homeowner mortgage payments \$	
City, state, and ZIP code (optional)			
Account number (optional)			

# Mortgage Assistance Payments

**Copy A**

**For Internal Revenue Service Center**

For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

Form 1098-MA

Cat. No. 58017D

Department of the Treasury - Internal Revenue Service

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

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City, state, and ZIP code (optional)			
Account number (optional)			

## Mortgage Assistance Payments

### Copy B

#### For Homeowner

This is important tax information and is being furnished to the Internal Revenue Service.

Form 1098-MA

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Homeowner

**Homeowner'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), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

The information on this statement is submitted to the Internal Revenue Service by State Housing Finance Agencies (HFAs) or the Department of Housing and Urban Development (HUD) to report: (1) payments made by either HUD under the Emergency Homeowners' Loan Program (EHLF) or a State HFA under the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the EHLF (State HFA/HUD mortgage assistance payments); and (2) payments made by you (homeowner mortgage payments) under these programs.

**Safe-harbor deduction computation.** You may use a safe-harbor method to compute your deduction for mortgage interest and real property taxes on your main home if you meet two tests. First, you meet the rules to deduct all of the mortgage interest on your loan

and all of the real property taxes on your main home. Second, you participated in an HFA Hardest Hit Fund program in which program payments could be used to pay mortgage interest or you participated in an EHLF. If you meet these tests, then you may deduct an amount equal to the sum of all payments you actually made during the year to your mortgage servicer, the State HFA, or HUD on the home mortgage (including the amount shown in box 3 of this Form 1098-MA), but not in excess of the sum of the amounts shown on Form 1098, Mortgage Interest Statement, in boxes 1 (Mortgage interest received), 4 (Mortgage insurance premiums), and 5 (Real Property taxes). However, you are not required to use this safe-harbor method to compute your deduction for mortgage interest and real property taxes on your main home.

**Account Number (if shown).** May show an account number the filer has assigned to distinguish your account.

**Box 1.** Shows the total amount of State HFA/HUD mortgage assistance payments and homeowner mortgage payments.

**Box 2.** Shows the amount of State HFA/HUD mortgage assistance payments.

**Box 3.** Shows the amount of homeowner mortgage payments.

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City, state, and ZIP code (optional)			
Account number (optional)			

## Mortgage Assistance Payments

### Copy C

#### For Filer

For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.

## Instructions for Filers

General instructions are provided in the 2011 General Instructions for Certain Information Returns. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order instructions and additional forms, visit [IRS.gov](http://IRS.gov) or call 1-800-TAX-FORM (1-800-829-3676).

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 by you with funds allocated from the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets (HFA Hardest Hit Fund) or the Emergency Homeowners' Loan Program.

**Furnish to homeowner.** Furnish Copy B of this form or a 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 federal identification number; 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 federal identification number; and corresponding reportable amounts in boxes 1, 2, and 3 for each homeowner.

**Due Dates.** Furnish Copy B of this form or the statement to the recipient homeowner by January 31, 2012. File Copy A of this form or the single paper statement with the IRS by February 28, 2012. You may request an extension of time for filing Copy A or the paper single statement in lieu of Copy A with the IRS by filing Form 8809, Application for Extension of Time to File Information Returns, available on [IRS.gov](http://IRS.gov).



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 [IRS.gov](http://IRS.gov).

**Need help?** If you have questions about reporting on Form 1098-MA, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free).



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