2828 ☐ VOID ☐ CORRECTED For Official Use Only

Type or machine print TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Regular IRA contributions made in 1987 and 1988 for 1987 $	OMB No. 1545-0747 **1987**	**Individual Retirement Arrangement Information**
	2 Rollover IRA contributions $		
TRUSTEE'S or ISSUER'S Federal identification no. / PARTICIPANT'S social security number	3 Life insurance cost included in Box 1 $		**Copy A For Internal Revenue Service Center** For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.
Type or machine print PARTICIPANT'S name (first, middle, last)	4 Fair market value of account $		
Street address			
City, state, and ZIP code			
Account number (optional)			

Form **5498** **Do NOT Cut or Separate Forms on This Page** Department of the Treasury - Internal Revenue Service

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Instructions to Participant

The information in Boxes 1, 2, 3, and 4 has been submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report regular or rollover contributions made to your IRA and the value of your IRA or simplified employee pension (SEP) account.

If you or your spouse were an active participant in an employer's pension plan, your IRA contributions may not be deductible. See **Publication 590,** Individual Retirement Arrangements (IRAs).

Box 1.—The amount shown is the contributions for 1987 made in 1987 and through April 15, 1988, to an IRA.

Box 2.—This is the amount of any rollover you made in 1987. You must report any distribution you received from a plan on the appropriate line of your income tax return.

Subtract the part of the distribution that was rolled over and enter the taxable remainder on the appropriate line of your income tax return. If property was rolled over, see Publication 590.

Box 3.—For endowment contracts only, this is the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in Box 1 to compute the amount allowable for your IRA deduction.

Box 4.—This is the fair market value of your account at the end of the year.

The trustee or issuer of the plan may use the other boxes on this form to give you more information about your IRA.

You are not required to attach a copy of Form 5498 to your income tax return. Keep this form for your records.

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