

7272

VOID

CORRECTED

**Coverdell ESA  
Contribution  
Information**

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2015</b> Form <b>5498-ESA</b>
	\$	
	2 Rollover contributions	
	\$	

TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Copy A  
For  
Internal Revenue  
Service Center**

**File with Form 1096.**

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

Form **5498-ESA**

Cat. No. 34011J

[www.irs.gov/form5498esa](http://www.irs.gov/form5498esa)

Department of the Treasury - Internal Revenue Service

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BENEFICIARY'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Copy B**  
**For Beneficiary**  
This information  
is being furnished  
to the Internal  
Revenue Service.

Form **5498-ESA**

(keep for your records)

[www.irs.gov/form5498esa](http://www.irs.gov/form5498esa)

Department of the Treasury - Internal Revenue Service

## Instructions for Beneficiary

The information on Form 5498-ESA is furnished to you by the trustee or issuer of your Coverdell education savings account (ESA) by May 2, 2016. Form 5498-ESA reports contributions and rollover contributions made for you for 2015. For more information about Coverdell ESAs, see Pub. 970, Tax Benefits for Education.

**Beneficiary'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.

**Account number.** May show an account or other unique number the trustee/issuer assigned to distinguish your account.

**Box 1.** Shows Coverdell ESA contributions made in 2015 and through April 18, 2016, for 2015, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2015 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 2016, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

**Box 2.** Shows any rollover (including a direct rollover and contribution of a military death gratuity) you made in 2015. Generally, any amount rolled over from one Coverdell ESA to another Coverdell ESA for the benefit of the named beneficiary or a member of the beneficiary's family who is under age 30 (except for a beneficiary with special needs) is not taxable.

**Future developments.** For the latest information about developments related to Form 5498-ESA and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5498esa](http://www.irs.gov/form5498esa).

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TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2015</b> Form <b>5498-ESA</b>
	\$	
	2 Rollover contributions	
	\$	

TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Copy C  
For Trustee**  
  
For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

## Instructions for Trustee or Issuer

To complete Form 5498-ESA, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 5498-ESA.

To get or to order these instructions, go to [www.irs.gov/form5498esa](http://www.irs.gov/form5498esa).

**Due dates.** Furnish Copy B of this form to the beneficiary (participant) by May 2, 2016.

File Copy A of this form with the IRS by May 31, 2016. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.

**Need help?** If you have questions about reporting on Form 5498-ESA, 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).