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VOID

CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 <b>2015</b> Form <b>1099-Q</b>
		2 Earnings \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name		5 Check one: <ul style="list-style-type: none"> <li>• Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/></li> <li>• Coverdell ESA <input type="checkbox"/></li> </ul>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Payments From Qualified Education Programs (Under Sections 529 and 530)**

**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 **1099-Q**

Cat. No. 32223J

[www.irs.gov/form1099q](http://www.irs.gov/form1099q)

Department of the Treasury - Internal Revenue Service

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

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PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 <b>2015</b> Form <b>1099-Q</b>	
		\$		
PAYER'S/TRUSTEE'S federal identification no.    RECIPIENT'S social security number		2 Earnings		
		\$		
3 Basis		4 Trustee-to-trustee transfer	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name		5 Check one:		6 If this box is checked, the recipient is not the designated beneficiary
Street address (including apt. no.)		• Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/>		<input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code		• Coverdell ESA <input type="checkbox"/>		
Account number (see instructions)		If the fair market value (FMV) is shown below, see <b>Pub. 970</b> , Tax Benefits for Education, for how to figure earnings.		

Form **1099-Q**

(keep for your records)

[www.irs.gov/form1099q](http://www.irs.gov/form1099q)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Note.** Nontaxable distributions from Coverdell education savings accounts (CESAs) under section 530, and qualified tuition programs (QTPs) under section 529, including rollovers, are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 for more information.

**Recipient's identification number.** For your protection, this form may show only the last four digits of your SSN, ITIN, ATIN, or EIN. However, the payer or trustee has reported your complete identification number to the IRS.

**Account number.** May show an account or other unique number the payer has assigned to distinguish your account.

**Box 1.** Shows the gross distribution (including in-kind distributions) paid to you this year from a QTP or a CESA. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information.

**Caution.** For CESA distributions (other than earnings on excess contributions) made during 2015, the payer/trustee is not required to report amounts in boxes 2 and 3. Instead, the payer/trustee may report the fair market value of the CESA as of December 31, 2015, in the blank box below boxes 5 and 6. To figure your earnings and basis, use the Coverdell ESA—Taxable Distributions and Basis worksheet in Pub. 970.

**Box 2.** Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days, are not included in income. Report taxable amounts as "Other Income" on Form 1040. Also see Form 5329 and its separate instructions.

Under a QTP, the amount in box 2 is included in income if there has been (a) more than one transfer or rollover within any 12-month period with respect to the same beneficiary, or (b) a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a CESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs).

Also, an additional 10% tax may apply to part or all of any amount included in income from the CESA or QTP. See Form 5329 and your tax return instructions for more information.

If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.

**Box 3.** Shows your basis in the gross distribution reported in box 1.

**Box 4.** This box is checked if a trustee-to-trustee transfer was made from one QTP to another QTP, from one CESA to another CESA, or from a CESA to a QTP. However, in certain transfers from a CESA, the box will be blank.

**Box 5.** Shows whether the gross distribution was from a QTP (private or state) or from a CESA.

**Box 6.** The designated beneficiary is the individual named in the document creating the trust or custodial account to receive the benefit of the funds in the account.

**Distribution codes.** For 2015, the payer/trustee may, but is not required to, report (in the box below boxes 5 and 6) one of the following codes to identify the distribution you received: 1—Distributions (including transfers); 2—Excess contributions plus earnings taxable in 2015; 3—Excess contributions plus earnings taxable in 2014; 4—Disability; 5—Death; 6—Prohibited transaction.

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**Payments From  
Qualified  
Education  
Programs  
(Under Sections  
529 and 530)**

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760  <b>2015</b>  Form <b>1099-Q</b>
		\$	
		2 Earnings	
		\$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Account number (see instructions)			

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

## Instructions for Payer/Trustee

To complete Form 1099-Q, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 1099-Q.

To order these instructions and additional forms, go to [www.irs.gov/form1099q](http://www.irs.gov/form1099q) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution.** Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you download from the IRS website.

**Due dates.** Furnish Copy B of this form to the recipient by February 1, 2016.

File Copy A of this form with the IRS by February 29, 2016. If you file electronically, the due date is March 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. The IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-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).