

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 1988 and 1989 for 1988	OMB No. 1545-0747 1988	Individual Retirement Arrangement Information
		\$		
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		2 Rollover IRA contributions		
		\$		
Type or machine print PARTICIPANT'S name (first, middle, last)		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.
Street address		\$		
City, state, and ZIP code		4 Fair market value of account		
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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Form 5498

Department of the Treasury - Internal Revenue Service

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City, state, and ZIP code			
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Individual Retirement Arrangement Information

Copy B For Participant

The information in Boxes 1, 2, 3, and 4 is being furnished to the Internal Revenue Service.

Form **5498**

Department of the Treasury - Internal Revenue Service

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Department of the Treasury - Internal Revenue Service

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 1988 made in 1988 and through April 17, 1989, to an IRA.

Box 2.—This is the amount of any rollover you made in 1988. 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 you have ever made any nondeductible contributions to your IRA, see the instructions for Form 1040. 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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Individual Retirement Arrangement Information**Copy C For Trustee or Issuer**

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