

2828

 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, and 7-10) \$	OMB No. 1545-0747 <b>1998</b> Form <b>5498</b>		<b>IRA Contribution Information</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Paperwork Reduction Act Notice and instructions for completing this form, see the <b>1998 Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		2 Rollover contributions \$			
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount \$			
PARTICIPANT'S name		4 Fair market value of account \$	5 Life insurance cost included in box 1 \$		
Street address (including apt. no.)		6 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/> Roth conv. <input type="checkbox"/> Ed IRA <input type="checkbox"/>			
City, state, and ZIP code		7 SEP contributions \$	8 SIMPLE contributions \$		
Account number (optional)		9 Roth IRA contributions \$	10 Ed IRA contributions \$		

Form **5498**

Cat. No. 50010C

Department of the Treasury - Internal Revenue Service

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



CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, and 7-10)	OMB No. 1545-0747  <b>1998</b>  Form <b>5498</b>		<b>IRA Contribution Information</b>  <b>Copy B For Participant</b>  This information is being furnished to the Internal Revenue Service.
		\$			
TRUSTEE'S or ISSUER'S Federal identification no.    PARTICIPANT'S social security number		2 Rollover contributions	3 Roth conversion amount		
		\$	\$		
PARTICIPANT'S name		4 Fair market value of account	5 Life insurance cost included in box 1		
		\$	\$		
Street address (including apt. no.)		6 IRA    SEP    SIMPLE    Roth IRA    Roth conv.    Ed IRA			
		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
City, state, and ZIP code		7 SEP contributions		8 SIMPLE contributions	
		\$		\$	
Account number (optional)		9 Roth IRA contributions		10 Ed IRA contributions	
		\$		\$	

Form **5498**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions to Participant

The information on Form 5498 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report contributions and the fair market value of the account. For information about IRAs, see **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Pub. 560**, Retirement Plans for Small Business.

**Box 1.** Shows traditional IRA contributions for 1998 you made in 1998 and through April 15, 1999. These contributions may be deductible on your Form 1040 or 1040A. However, if you or your spouse was an active participant in an employer's pension plan, these contributions may not be deductible. This box does not include amounts in boxes 2, 3, and 7-10.

**Box 2.** Shows any rollover, including a direct rollover to a traditional IRA, you made in 1998. Box 2 does not show any amounts you converted from your traditional IRA to a Roth IRA. They are shown in box 3. See the Form 1040 or 1040A instructions for information on how to report rollovers. If you have ever made any nondeductible contributions to your traditional IRA or simplified employee pension (SEP) and you did not roll over the total distribution, use **Form 8606**, Nondeductible IRAs (Contributions, Distributions, and Basis), to figure the taxable amount. If property was rolled over, see Pub. 590.

**Box 3.** Shows the amount converted (or rolled over) from a traditional IRA or SEP to a Roth IRA in 1998. You must include one-fourth of the taxable amount in your income each year for 4 years (1998 through 2001). Use Form 8606 to figure the taxable amount.

**Box 4.** Shows the fair market value of your account at year end.

**Box 5.** For endowment contracts only, shows the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in box 1 to compute your IRA deduction.

**Box 6.** May show the kind of IRA reported on this Form 5498.

**Box 7.** Shows the SEP contributions made in 1998. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub. 560.

**Box 8.** Shows the savings incentive match plan for employees (SIMPLE) contributions made in 1998. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub. 560.

**Box 9.** Shows Roth IRA contributions you made in 1998 and through April 15, 1999. **Do not** deduct on your income tax return.

**Box 10.** Shows education IRA (Ed IRA) contributions made in 1998 on your behalf. **Do not** deduct on your income tax return. If the total of all contributions made to all your Ed IRAs this year exceeded \$500, you should withdraw the excess, plus earnings, generally by April 15, or you may owe a penalty. You must keep track of your Ed IRA basis (contributions and distributions). See Pub. 590.

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2, 3, and 7-10) \$	OMB No. 1545-0747  <b>1998</b>  Form <b>5498</b>
	2 Rollover contributions \$	

**IRA  
Contribution  
Information**

TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount \$	
PARTICIPANT'S name  Street address (including apt. no.)  City, state, and ZIP code		4 Fair market value of account \$	5 Life insurance cost included in box 1 \$
		6 IRA    SEP    SIMPLE    Roth IRA    Roth conv.    Ed IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Account number (optional)		7 SEP contributions \$	8 SIMPLE contributions \$
		9 Roth IRA contributions \$	10 Ed IRA contributions \$

**Copy C  
For  
Trustee or Issuer**

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498**

Department of the Treasury - Internal Revenue Service

## Trustees and Issuers, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

**Due dates.** For an education IRA (Ed IRA), furnish Copy B of this form to the participant by February 1, 1999. For all other types of accounts, furnish Copy B by June 1, 1999, but furnish fair market value information by February 1, 1999.

File Copy A of this form with the IRS by June 1, 1999.

