

7272

VOID

CORRECTED

| | | | |
|---|--|-------------------------------|--|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 Coverdell ESA contributions | OMB No. 1545-1815 2005 Form 5498-ESA |
| | | \$ | |
| TRUSTEE'S or ISSUER'S Federal identification no. | | 2 Rollover contributions | |
| | | \$ | |
| BENEFICIARY'S social security number | | | |
| BENEFICIARY'S name | | | |
| Street address (including apt. no.) | | | |
| City, state, and ZIP code | | | |
| Account number (see instructions) | | | |
| | | | |

**Coverdell ESA
Contribution
Information**

**Copy A
For
Internal Revenue
Service Center
File with Form 1096.**
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2005 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **5498-ESA**

Cat. No. 34011J

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

CORRECTED (if checked)

| | | |
|---|-------------------------------|--|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | 1 Coverdell ESA contributions | OMB No. 1545-1815 2005 Form 5498-ESA |
| | \$ | |
| | 2 Rollover contributions | |
| | \$ | |

**Coverdell ESA
Contribution
Information**

| | | | |
|--|--------------------------------------|--|--|
| TRUSTEE'S or ISSUER'S Federal identification no. | BENEFICIARY'S social security number | | |
| BENEFICIARY'S name | | | |
| Street address (including apt. no.) | | | |
| City, state, and ZIP code | | | |
| Account number (see instructions) | | | |

**Copy B
For
Beneficiary**

The information
in boxes 1 and 2 is
being furnished to
the Internal
Revenue Service.

Form **5498-ESA**

(keep for your records)

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 1, 2006. Form 5498-ESA reports contributions and rollover contributions made for you for 2005. For more information about Coverdell ESAs, see Pub. 970, Tax Benefits for Education.

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

Box 1. Shows Coverdell ESA contributions made in 2005 and through April 17, 2006 on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2005 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 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, you made in 2005. 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.

VOID CORRECTED

| | | | |
|---|--|-------------------------------|--|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 Coverdell ESA contributions | OMB No. 1545-1815 2005 Form 5498-ESA |
| | | \$ | |
| TRUSTEE'S or ISSUER'S Federal identification no. | | 2 Rollover contributions | Form 5498-ESA |
| | | \$ | |
| BENEFICIARY'S social security number | | | |
| BENEFICIARY'S name | | | |
| Street address (including apt. no.) | | | |
| City, state, and ZIP code | | | |
| Account number (see instructions) | | | |

**Coverdell ESA
Contribution
Information**

**Copy C
For Trustee**
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2005 General
Instructions for
Forms 1099,
1098, 5498,
and W-2G.**

Form **5498-ESA**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees or Issuers

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-ESA are the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2005 Instructions for Form 5498-ESA. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Form 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the beneficiary (participant) by May 1, 2006.

File Copy A of this form with the IRS by May 31, 2006.