

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 2023 Form 5498-ESA |
| | \$ | |
| | 2 Rollover contributions | |
| | \$ | |

| | | | |
|--|-------------------|--|--|
| TRUSTEE'S/ISSUER'S TIN | BENEFICIARY'S TIN | | |
| 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
**2023 General
Instructions for
Certain Information
Returns.**

Form **5498-ESA**

Cat. No. 34011J

www.irs.gov/Form5498ESA

Department of the Treasury - Internal Revenue Service

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Copy B
For Beneficiary
This information
is being furnished
to the IRS.

Form **5498-ESA**

(keep for your records)

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 April 30, 2024. Form 5498-ESA reports contributions and rollover contributions made for you for 2023. For more information about Coverdell ESAs, see Pub. 970.

Beneficiary's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (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 TIN 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 2023 and through April 15, 2024, for 2023 on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2023 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 2024, 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 2023. 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.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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Copy C
For Trustee

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2023 General
Instructions for
Certain
Information
Returns.**

Instructions for Trustee or Issuer

To complete Form 5498-ESA, use:

- The 2023 General Instructions for Certain Information Returns, and
- The 2023 Instructions for Form 5498-ESA.

To get or to order these instructions, go to www.irs.gov/EmployerForms.

Filing and furnishing. For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Need help? If you have questions about reporting on Form 5498-ESA, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free).