Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of $50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

2828 ☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2–4 and 8–10) $	OMB No. 1545-0747		**IRA Contribution Information**
		2 Rollover contributions $	**2008** Form **5498**		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount $	4 Recharacterized contributions $		**Copy A For Internal Revenue Service Center**
PARTICIPANT'S name		5 Fair market value of account $	6 Life insurance cost included in box 1 $		**File with Form 1096.**
Street address (including apt. no.)		7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐			For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
City, state, and ZIP code		8 SEP contributions $	9 SIMPLE contributions $		
Account number (see instructions)		10 Roth IRA contributions $	11 Check if RMD for 2009 ☐		

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		**1** IRA contributions (other than amounts in boxes 2–4 and 8–10) $	OMB No. 1545-0747 **2008**	**IRA Contribution Information**
		2 Rollover contributions $	Form **5498**	
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	**3** Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy B** **For Participant**
PARTICIPANT'S name		**5** Fair market value of account $	**6** Life insurance cost included in box 1 $	This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.)		**7** IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		
City, state, and ZIP code		**8** SEP contributions $	**9** SIMPLE contributions $	
Account number (see instructions)		**10** Roth IRA contributions $	**11** If checked, required minimum distribution for 2009 ☐	

Form **5498** (keep for your records) Department of the Treasury - Internal Revenue Service

Instructions for 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, including any catch-up 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 (SEP, SIMPLE, and Qualified Plans).

Note. If you postponed making a contribution to your IRA, for example, due to a designated disaster, or repaid a qualified reservist distribution, the box to the left of box 10 should show a reason code, the amount of the contribution or repayment, and the year to which the payment was credited, if applicable. Also, certain catch-up contributions made into an IRA by certain eligible section 401(k) plan participants will be shown in the blank box. See Pub. 590 for more information.

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

Box 1. Shows traditional IRA contributions for 2008 you made in 2008 and through April 15, 2009. 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 2–4 and 8–10.

Box 2. Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, or a qualified rollover contribution to a Roth IRA, you made in 2008. It does not show any amounts you converted from your traditional IRA, SEP IRA, or SIMPLE 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 SEP IRA and you did not roll over the total distribution, use Form 8606, Nondeductible IRAs, to figure the taxable amount. If property was rolled over, see Pub. 590. For a qualified rollover to a Roth IRA, also see Pub. 590.

Box 3. Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2008. Use Form 8606 to figure the taxable amount.

Box 4. Shows amounts recharacterized from transferring any part of the contribution (plus earnings) from one type of IRA to another. See Pub. 590.

Box 5. Shows the fair market value of all investments in your account at year end. However, if a decedent's name is shown, the amount reported may be the FMV on the date of death. If the FMV shown is zero for a decedent, the executor or administrator of the estate may request a date-of-death value from the financial institution.

Box 6. 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 7. May show the kind of IRA reported on this Form 5498.

Box 8. Shows SEP contributions made in 2008, including contributions made in 2008 for 2007, but not including contributions made in 2009 for 2008. 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 SIMPLE contributions made in 2008. 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 10. Shows Roth IRA contributions you made in 2008 and through April 15, 2009. Do not deduct on your income tax return.

Box 11. If the box is checked, you must take a required minimum distribution (RMD) for 2009. An RMD may be required even if the box is not checked. The amount, or offer to compute the amount, and date of the RMD will be furnished to you by January 31 either on Form 5498 (in the blank box to the left of box 10) or in a separate statement. If you do not take the RMD for 2009, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590 for details.

☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		**1** IRA contributions (other than amounts in boxes 2–4 and 8–10) $	OMB No. 1545-0747 **2008** Form **5498**	**IRA Contribution Information**
		2 Rollover contributions $		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	**3** Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy C** **For Trustee or Issuer**
PARTICIPANT'S name		**5** Fair market value of account $	**6** Life insurance cost included in box 1 $	For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.)		**7** IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		
City, state, and ZIP code		**8** SEP contributions $	**9** SIMPLE contributions $	
Account number (see instructions)		**10** Roth IRA contributions $	**11** Check if RMD for 2009 ☐	

Form **5498** Department of the Treasury - Internal Revenue Service

Instructions for Trustees and Issuers

We provide general and specific form instructions as separate products. The products you should use for 2008 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Forms 1099-R and 5498. To order these instructions and additional forms, visit the IRS website at *www.irs.gov* 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, 1098, 1099, or 5498 that you print from the IRS website.*

Due dates. Furnish Copy B of this form to the participant by June 1, 2009, but furnish fair market value information and RMD if applicable by February 2, 2009.

File Copy A of this form with the IRS by June 1, 2009. If you file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not offer a fill-in form option.

Need help? If you have questions about reporting on Form 5498, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

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