



Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

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

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VOID CORRECTED

| | | | |
|---|--------------------------------------|-------------------------------|--|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 Coverdell ESA contributions | OMB No. 1545-1815 2007 Form 5498-ESA |
| | | \$ | |
| | | 2 Rollover contributions | |
| | | \$ | |
| TRUSTEE'S/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) | | | |
| | | | |

**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
2007 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

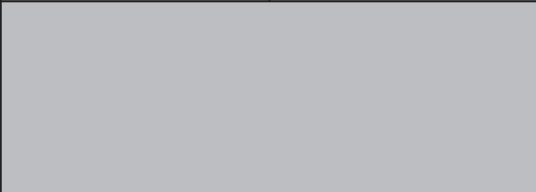
Form **5498-ESA**

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

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| | | | |
|---|--|--|-------------------------------------|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 Coverdell ESA contributions | OMB No. 1545-1815 |
| | | \$ | 2007 Form 5498-ESA |
| TRUSTEE'S/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 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 April 30, 2008. Form 5498-ESA reports contributions and rollover contributions made for you for 2007. For more information about Coverdell ESAs, see Pub. 970, Tax Benefits for Education.

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 2007 and through April 15, 2008, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2007 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 2007. 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 |
| | \$ | 2007 Form 5498-ESA |
| 2 Rollover contributions | \$ | |

**Coverdell ESA
Contribution
Information**

| | | | | |
|---|--------------------------------------|--|--|---|
| TRUSTEE'S/ISSUER'S federal identification no. | BENEFICIARY'S social security number | | | Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G. |
| BENEFICIARY'S name | | | | |
| Street address (including apt. no.) | | | | |
| City, state, and ZIP code | | | | |
| Account number (see instructions) | | | | |

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 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Form 5498-ESA. 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 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 April 30, 2008.

File Copy A of this form with the IRS by June 2, 2008. To 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 or Magnetically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 5498-ESA, 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. The service site can also be reached by email at mccirp@irs.gov.