

2828

 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Regular IRA contributions made in 1992 and 1993 for 1992 \$	OMB No. 1545-0747 1992	Individual Retirement Arrangement Information Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Rollover IRA contributions \$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Life insurance cost included in Box 1 \$		
PARTICIPANT'S name		4 Fair market value of account \$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

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 Regular IRA contributions made in 1992 and 1993 for 1992 \$	OMB No. 1545-0747 1992	Individual Retirement Arrangement Information
		2 Rollover IRA contributions \$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Life insurance cost included in Box 1 \$		Copy B For Participant The information in Boxes 1, 2, 3, and 4 is being furnished to the Internal Revenue Service.
PARTICIPANT'S name		4 Fair market value of account \$		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **5498**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions to Participant

The information in Boxes 1, 2, 3, and 4 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report regular or rollover contributions made to your IRA and the value of your IRA or simplified employee pension (SEP) account.

If you or your spouse was an active participant in an employer's pension plan, your IRA contributions may not be deductible. See your Form 1040 or 1040A instructions for details.

Box 1.—The amount shown is the contributions for 1992 made in 1992 and through April 15, 1993, to an IRA.

Box 2.—This is the amount of any rollover you made in 1992. You must report the total distribution you received from your IRA on the appropriate line of your income tax return. Subtract the part of the distribution that was rolled over and enter the taxable remainder on the appropriate line of your income tax return. But if you have ever made any nondeductible contributions to your IRA, use **Form 8606**, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions, to figure the taxable amount. If property

was rolled over, see **Pub. 590**, Individual Retirement Arrangements (IRAs).

Box 3.—For endowment contracts only, this is the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in Box 1 to compute the amount allowable for your IRA deduction.

Box 4.—This is the fair market value (FMV) of your account at the end of the year. However, if a decedent is shown as the participant on this form, it may be the FMV at date of death. If a decedent's name is shown as the participant and the FMV shown is zero, the executor or administrator of the decedent's estate may request a date-of-death valuation from the financial institution.

The trustee or issuer of the plan may use the other boxes on this form to give you more information about your IRA. For example, if you were a Desert Shield/Storm participant and you made an IRA contribution for a prior year, "DS," the year for which the contribution was made, and the amount of the contribution may be shown.

You are not required to attach a copy of Form 5498 to your income tax return. Keep this form for your records. For more information about IRAs, see Pub. 590.

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