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Type or machine print TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Regular IRA contributions made in 1990 and 1991 for 1990	OMB No. 1545-0747	
and zir code			Individual
	2 Rollover IRA contributions	1990	Retirement Arrangement
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	\$		
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number	r 3 Life insurance cost included in	Box 1	Copy A
	\$		For Internal Revenue
Type or machine print PARTICIPANT'S name	4 Fair market value of account		Service Center
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Street address	\$		Notice and
			instructions for completing this
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			Instructions for Forms 1099.
Account number (optional)			1098, 5498,
	<u> </u>		and W-2G.
Form 5498 Do NOT Cut or S	eparate Forms on This Pag	Department of the Treasury	y - Internal Revenue Service
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Type or machine print TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	Regular IRA contributions made in 1990 and 1991 for	OMB No. 1545-0747	
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			instructions for completing this
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Account number (optional)			1098, 5498,
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Form 5498 Do NOT Cut or Se	eparate Forms on This Pag	Department of the Treasury e	- Internal Revenue Service
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Type or machine print TRUSTEE'S or ISSUER'S name, street address, city, state,	Regular IRA contributions made in 1990 and 1991 for	OMB No. 1545-0747	7
and ZIP code	made in 1990 and 1991 for 1990		Individual
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	2 Rollover IRA contributions		Arrangement Information
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Street address			instructions for
City, state, and ZIP code			completing this form, see
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TAINTIGHT ALTO CHARGE			Participant
	\$		The information in Boxes 1, 2, 3, and
Street address			4 is being
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Account number (optional)			
Form 5498		Department of the Treasur	y - Internal Revenue Service
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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Regular IRA contributions made in 1990 and 1991 for	OMB No. 1545-0747	
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Form 5498		Department of the Treasu	ry - Internal Revenue Service
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Instructions to Participant

The information in Boxes 1, 2, 3, and 4 has been 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 were 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 1990 made in 1990 and through April 15, 1991, to an IRA.

Box 2.—This is the amount of any rollover you made in 1990. 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. If you have ever made any

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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 -0-, 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. 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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	\$	Rollover IRA contributions	1990	Retirement Arrangement
	\$			Information
TRUSTEE'S or ISSUER'S Federal Identification no. PARTICIPANT'S social security	number 3	Life insurance cost included in	Box 1	Copy C For Trustee or
PARTICIPANT'S name	\$	Fair market value of account		Issuer
	\$			For Paperwork Reduction Act
Street address				Notice and instructions for
City, state, and ZIP code	-			completing this form, see
Account number (optional)				Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 5498	.		Department of the Treasury	
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Street address				instructions for completing this
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	2	! Rollover IRA contributions		Arrangement Information
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