

7272

VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2004</b>  Form <b>5498-ESA</b>
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)		[REDACTED]	
City, state, and ZIP code			
Account number (optional)			

**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  
**2004 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

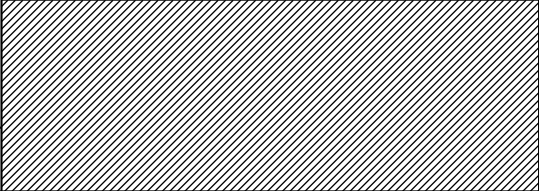
Form **5498-ESA**

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**

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 <b>2004</b> Form <b>5498-ESA</b>
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S or 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 (optional)			

**Coverdell ESA  
Contribution  
Information**

**Copy B  
For  
Beneficiary**

The information  
in boxes 1 and 2 is  
being furnished to  
the 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 May 2, 2005. Form 5498-ESA reports contributions and rollover contributions made for you for 2004. For more information about Coverdell ESAs, see **Pub. 970**, Tax Benefits for Education.

**Box 1.** Shows Coverdell ESA contributions made in 2004 and through April 15, 2005 on your behalf. **Do not** deduct these amounts on your income tax return.

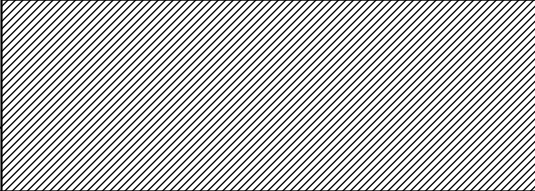
If the total contributions made to **all** your Coverdell ESAs for 2004 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

**Box 2.** Shows any rollover, including a direct rollover, you made in 2004. 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  <b>2004</b>  Form <b>5498-ESA</b>
	\$	
	2 Rollover contributions	
	\$	

**Coverdell ESA  
Contribution  
Information**

TRUSTEE'S or 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 (optional)			

**Copy C  
For Trustee**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2004 General  
Instructions for  
Forms 1099,  
1098, 5498,  
and W-2G.**

## 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 **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions, **2004 Instructions for Form 5498-ESA**. To order these instructions and additional forms, 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 May 2, 2005.

File Copy A of this form with the IRS by May 31, 2005.

