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 VOID CORRECTED

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 1990
		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	
Type or machine print PARTICIPANT'S name		4 Fair market value of account	
Street address			
City, state, and ZIP code			
Account number (optional)			

Individual Retirement Arrangement Information

**Copy A
For Internal Revenue Service Center**
For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 5498

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Department of the Treasury - Internal Revenue Service

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Form 5498

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Department of the Treasury - Internal Revenue Service

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		\$		
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		2 Rollover IRA contributions		
		\$		
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		\$		
City, state, and ZIP code				
Account number (optional)				

Form **5498**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

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Department of the Treasury - Internal Revenue Service

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Form **5498**

Department of the Treasury - Internal Revenue Service

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

nondeductible contributions to your IRA, see the instructions for Form 1040. If property was rolled over, see **Publication 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 -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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