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 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Regular IRA contributions made in 1997 and 1998 for 1997 \$	OMB No. 1545-0747 1997 Form 5498	IRA, SEP, or SIMPLE Retirement Plan Information Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 IRA, SEP, or SIMPLE rollover 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.)		5 Check for IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/>		
City, state, and ZIP code		6 SEP contributions \$	7 SIMPLE contributions \$	
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 1997 and 1998 for 1997 \$	OMB No. 1545-0747 1997 Form 5498	IRA, SEP, or SIMPLE Retirement Plan Information Copy B For Participant The information in boxes 1 through 7 is being furnished to the Internal Revenue Service.
		2 IRA, SEP, or SIMPLE rollover 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.)		5 IRA SEP SIMPLE <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
City, state, and ZIP code		6 SEP contributions \$	7 SIMPLE contributions \$	
Account number (optional)				

Form **5498**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions to Participant

The information in boxes 1 through 7 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA), simplified employee pension (SEP), or savings incentive match plan for employees (SIMPLE) to report contributions and the fair market value of the account.

If you or your spouse was an active participant in an employer's pension plan, your IRA contributions may not be deductible. See the instructions for your income tax return for details.

Caution: *If you are at least age 70½, you must take minimum distributions from your account. If you don't, you may be subject to a 50% excise tax on the amount that should have been distributed. If you inherited your IRA, certain minimum distribution rules apply. See **Pub. 590, Individual Retirement Arrangements (IRAs, SEP-IRAs, and SIMPLE IRAs), for minimum distribution methods.***

Box 1.—Shows the regular IRA contributions for 1997 you made in 1997 and through April 15, 1998. These contributions may be deductible on your income tax return.

Box 2.—Shows any rollover, including a direct rollover, you made in 1997 to your IRA, SEP, or SIMPLE. You must report the total distribution you received from your plan 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, use **Form 8606**, Nondeductible IRAs (Contributions, Distributions, and Basis) to figure the taxable amount. If property was rolled over, see Pub. 590.

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 IRA, SEP, or SIMPLE account at the end of the year. However, if a decedent is shown as the participant on this form, it may be the FMV on the 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.

Box 5.—Shows whether this Form 5498 is for your IRA, SEP, or SIMPLE.

Box 6.—Shows the SEP contributions made in 1997 on your behalf. **Do not** deduct on your income tax return.

Box 7.—Shows the SIMPLE contributions made in 1997 on your behalf. **Do not** deduct on your income tax return.

The trustee or issuer of the plan may use the other boxes on this form to give you more information about your IRA, SEP, or SIMPLE. For example, if you were an Operation Joint Endeavor (Bosnia Region) participant and you made an IRA contribution for a prior year, box 7 may show "JE" for Joint Endeavor, the year for which the contribution was made, and the amount of the contribution.

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, SEPs, or SIMPLEs, see Pub. 590, and **Pub. 560**, Retirement Plans for Small Business.

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Regular IRA contributions made in 1997 and 1998 for 1997 \$	OMB No. 1545-0747 1997 Form 5498
	2 IRA, SEP, or SIMPLE rollover contributions \$	

IRA, SEP, or SIMPLE Retirement Plan Information

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.)		5 Check for IRA SEP SIMPLE <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
City, state, and ZIP code		6 SEP contributions 7 SIMPLE contributions \$ \$
Account number (optional)		

Copy C For Trustee or Issuer

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1997 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Trustees and Issuers, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1997 Instructions for Forms 1099, 1098, 5498, and W-2G**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the participant by June 1, 1998. But furnish fair market value information by February 2, 1998.

File Copy A of this form with the IRS by June 1, 1998.

