

## **Attention:**

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2008</b> Form <b>5498-ESA</b>
		\$	
TRUSTEE'S/ISSUER'S federal identification no.		2 Rollover contributions	
		\$	
BENEFICIARY'S social security number			
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

**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  
**2008 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

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815
		\$	<b>2008</b> Form <b>5498-ESA</b>
		2 Rollover contributions	
		\$	
TRUSTEE'S/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 (see instructions)			

**Coverdell ESA  
Contribution  
Information**

**Copy B  
For Beneficiary**

The information  
in boxes 1 and 2  
is being furnished  
to the Internal  
Revenue Service.

Form **5498-ESA**

(keep for your records)

Department of the Treasury - 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 April 30, 2009. Form 5498-ESA reports contributions and rollover contributions made for you for 2008. For more information about Coverdell ESAs, see Pub. 970, Tax Benefits for Education.

**Account number.** May show an account or other unique number the trustee/issuer assigned to distinguish your account.

**Box 1.** Shows Coverdell ESA contributions made in 2008 and through April 15, 2009, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2008 exceeded \$2,000, you must withdraw the excess, plus earnings, by June 1, 2009, 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 2008. 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>2008</b> Form <b>5498-ESA</b>
	\$	
	2 Rollover contributions	
	\$	

**Coverdell ESA  
Contribution  
Information**

TRUSTEE'S/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 (see instructions)			

**Copy C  
For Trustee**  
  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2008 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 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Form 5498-ESA. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or 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 April 30, 2009.

File Copy A of this form with the IRS by June 1, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 5498-ESA, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time.