

VIRTUS INVESTMENT PARTNERS
P.O. BOX 9874
PROVIDENCE RI 02940-8074



☐ CORRECTED (if checked)

For additional information, please call:
1-800-243-1574

Participant's Name and Address:

00002 02 VIR1P001

VIRTUS TRUST CO CUST SEP IRA FBO
JOHN Q. PUBLIC
123 STREET NAME
HOMETOWN ST 99999-9999

2013 FORM 5498
IRA CONTRIBUTION INFORMATION
Copy B for Participant

PARTICIPANT'S SOCIAL SECURITY NUMBER

555-55-5555

Issuer's Name VIRTUS BUILDER FUND-CLASS A		Issuer's Federal ID Number 99-9999999		Fund & Account Number 0030 - 0000555555
1. IRA Contributions (other than amounts in boxes 2 - 4 and 8 - 10)	2. Rollover Contributions	3. Roth IRA Conversion Amount	4. Recategorized Contributions	5. Fair Market Value of Account \$29,704.55
7. Plan Type SEP	8. SEP Contributions \$4,999.00	9. SIMPLE Contributions	10. Roth IRA Contributions	11. If Checked, Required Minimum Dist. for 2014 <input type="checkbox"/>

Issuer's Name VIRTUS PRIME RATE RESERVES		Issuer's Federal ID Number 99-9999999		Fund & Account Number 0032 - 0000555555
1. IRA Contributions (other than amounts in boxes 2 - 4 and 8 - 10)	2. Rollover Contributions	3. Roth IRA Conversion Amount	4. Recategorized Contributions	5. Fair Market Value of Account \$19,704.88
7. Plan Type SEP	8. SEP Contributions \$4,214.00	9. SIMPLE Contributions	10. Roth IRA Contributions	11. If Checked, Required Minimum Dist. for 2014 <input type="checkbox"/>

This information is being furnished to the Internal Revenue Service.

This Form 5498 provides a summary of contributions and fair market value information for IRA accounts held in tax year 2013.

FORM 5498	(Keep for your records)	Department of the Treasury-Internal Revenue Service
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Instructions for Participant

The information on **Form 5498** is submitted to the Internal Revenue Service (IRS) by the trustee or issuer of your individual retirement arrangement (IRA) to report contributions, including any catch-up contributions, required minimum distributions (RMDs), and the fair market value (FMV) of the account. For information about IRAs, see **Pubs. 590** and **560**.

Please note that certain boxes listed in these instructions may not be reflected on your Form 5498.

Participant's Name and Address

Your registration and mailing address. You are the Participant as owner of the account(s) listed on this form.

Participant's Social Security Number

The taxpayer identification number under which the amounts have been reported to the IRS. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

Issuer's Name

The issuer of your Traditional IRA, SEP, SIMPLE or Roth IRA.

Participant's Fund/Account Number

Your fund and account number. The series of numbers that may appear to the right of your account number are for IRS use only.

Box 1. IRA Contributions

Shows traditional IRA contributions for 2013 you made in 2013 and through April 15, 2014. These contributions may be deductible on your **Form 1040** or **1040A**. However, if you or your spouse was an active participant in an employer's pension plan, these contributions may not be deductible. This box does not include amounts in boxes 2-4 and 8-10.

Box 2. Rollover Contributions

Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, or a qualified rollover contribution (including a military death gratuity, SGLI payment, or qualified settlement income) to a Roth IRA you made in 2013. It does not show any amounts you converted from your traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA. They are shown in box 3. See the **Form 1040** or **1040A** instructions for information on how to report rollovers. If you have ever made any nondeductible contributions to your traditional IRA or SEP IRA and you did not roll over the total distribution, use **Form 8606** to figure the taxable amount. If property was rolled over, see **Pub. 590**. For a qualified rollover to a Roth IRA, also see **Pub. 590**.

Box 3. Roth IRA Conversion Amount

Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2013. Use **Form 8606** to figure the taxable amount.

Box 4. Recharacterized Contributions

Shows amounts recharacterized from transferring any part of the contribution (plus earnings) from one type of IRA to another. See **Pub. 590**.

Box 5. Fair Market Value of Account

Shows the FMV of all investments in your account at year end. However, if a decedent's name is shown, the amount reported may be the FMV on the date of death. If the FMV shown is zero for a decedent, the executor or administrator of the estate may request a date-of-death value from the financial institution.

Box 7. Plan Type

May show the kind of IRA reported on this **Form 5498**.

Box 8. SEP Contributions

Shows SEP contributions made in 2013, including contributions made in 2013 for 2012, but not including contributions made in 2014 for 2013. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See **Pub. 560**.

Box 9. SIMPLE Contributions

Shows SIMPLE contributions made in 2013. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See **Pub. 560**.

Box 10. Roth IRA Contributions

Shows Roth IRA contributions you made in 2013 and through April 15, 2014. **Do not** deduct on your income tax return.

Box 11. Required Minimum Distribution Checkbox

If the box is checked, you must take an RMD for 2014. An RMD may be required even if the box is not checked. If you do not take the RMD for 2014, you are subject to a 50% excise tax on the amount not distributed. See **Pub. 590** for details.