

## 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 downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

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>2011</b>
		2 Rollover contributions	
		\$	Form <b>5498-ESA</b>
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 A**  
**For**  
**Internal Revenue**  
**Service Center**  
**File with Form 1096.**  
For Privacy Act and  
Paperwork Reduction  
Act Notice, see the  
**2011 General**  
**Instructions for**  
**Certain Information**  
**Returns.**

Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2011</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, 2012. Form 5498-ESA reports contributions and rollover contributions made for you for 2011. 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 2011 and through April 17, 2012, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2011 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 2012, 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 and contribution of a military death gratuity) you made in 2011. 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>2011</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			<b>Copy C For Trustee</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2011 General Instructions for Certain Information Returns.</b>
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

Form **5498-ESA**

Department of the Treasury - Internal Revenue Service

## Instructions for Trustee or Issuer

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-ESA are the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Form 5498-ESA. To order these instructions and additional forms, visit 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, 1097, 1098, 1099, 3921, 3922, 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, 2012.

File Copy A of this form with the IRS by May 31, 2012. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, 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 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.