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

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CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 2013 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S federal identification no.		RECIPIENT'S social security number	3 Basis		4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>			6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Street address (including apt. no.)					
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **1099-Q**

Cat. No. 32223J

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

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		\$	
		2 Earnings	
		\$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>
		\$	
RECIPIENT'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code		5 Check one: • Qualified tuition program — Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>
		If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.	
Account number (see instructions)			

**Payments From
Qualified
Education
Programs
(Under Sections
529 and 530)**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-Q**

(keep for your records)

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

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**Payments From
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For Payer
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2013 General
Instructions for
Certain
Information
Returns.**

Form **1099-Q**

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service