

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at www.irs.gov/form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit www.IRS.gov/orderforms. Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

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VOID

CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution \$	OMB No. 1545-1760 2017 Form 1099-Q
		2 Earnings \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S taxpayer identification no.	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name		5 Check one: <ul style="list-style-type: none"> • 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, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

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 **2017 General Instructions for Certain Information Returns.**

Form **1099-Q**

Cat. No. 32223J

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

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

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 2017 Form 1099-Q
		\$	
		2 Earnings	
		\$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S taxpayer identification no.	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, 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)			

**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

Instructions for Recipient

Note: Nontaxable distributions from Coverdell education savings accounts (CESAs) under section 530, and qualified tuition programs (QTPs) under section 529, including rollovers, are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 for more information.

Recipient's taxpayer identification no. For your protection, this form may show only the last four digits of your SSN, ITIN, ATIN, or EIN. However, the payer or trustee has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a QTP or a CESA. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information.

Caution: For CESA distributions (other than earnings on excess contributions) made during 2017, the payer/trustee is not required to report amounts in boxes 2 and 3. Instead, the payer/trustee may report the fair market value of the CESA as of December 31, 2017, in the blank box below boxes 5 and 6. To figure your earnings and basis, use the Coverdell ESA—Taxable Distributions and Basis worksheet in Pub. 970.

Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days, are not included in income. Report taxable amounts as "Other Income" on Form 1040. Also see Form 5329 and its separate instructions.

Under a QTP, the amount in box 2 is included in income if there has been (a) more than one transfer or rollover within any 12-month period with respect to the same beneficiary, or (b) a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a CESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs).

Also, an additional 10% tax may apply to part or all of any amount included in income from the CESA or QTP. See Form 5329 and your tax return instructions for more information.

If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.

Box 3. Shows your basis in the gross distribution reported in box 1.

Box 4. This box is checked if a trustee-to-trustee transfer was made from one QTP to another QTP, from one CESA to another CESA, or from a CESA to a QTP. However, in certain transfers from a CESA, the box will be blank.

Box 5. Shows whether the gross distribution was from a QTP (private or state) or from a CESA.

Box 6. The designated beneficiary is the individual named in the document creating the trust or custodial account to receive the benefit of the funds in the account. If you are not the designated beneficiary, see Pub. 970 and the Instructions for Form 1040.

Distribution codes. For 2017, the payer/trustee may, but is not required to, report (in the box below boxes 5 and 6) one of the following codes to identify the distribution you received: 1—Distributions (including transfers); 2—Excess contributions plus earnings taxable in 2017; 3—Excess contributions plus earnings taxable in 2016; 4—Disability; 5—Death; 6—Prohibited transaction.

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

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 2017 Form 1099-Q
		\$	
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S taxpayer identification no.		2 Earnings	
		\$	
3 Basis		4 Trustee-to-trustee transfer <input type="checkbox"/>	
\$			
5 Check one:		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
<ul style="list-style-type: none"> Qualified tuition program— <ul style="list-style-type: none"> Private <input type="checkbox"/> or State <input type="checkbox"/> Coverdell ESA <input type="checkbox"/> 			
RECIPIENT'S name			
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Copy C
For Payer
For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

Instructions for Payer/Trustee

To complete Form 1099-Q, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-Q.

To order these instructions and additional forms, go to www.irs.gov/form1099q.

Caution: Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you download from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2018.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-Q, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).