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|---|---|---|---|---|
| TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code | | 1 IRA contributions (other than amounts in boxes 2–4 and 8–10) $ <br> 2 Rollover contributions $ | OMB No. 1545-0747 <br> 2007 <br> Form 5498 | **IRA Contribution Information** |
| TRUSTEE'S or ISSUER'S federal identification no. | PARTICIPANT'S social security number | 3 Roth IRA conversion amount $ | 4 Recharacterized contributions $ | **Copy C For Trustee or Issuer** |
| PARTICIPANT'S name | | 5 Fair market value of account $ | 6 Life insurance cost included in box 1 $ | For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.** |
| Street address (including apt. no.) | | 7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐ | | |
| City, state, and ZIP code | | 8 SEP contributions $ | 9 SIMPLE contributions $ | |
| Account number (see instructions) | | 10 Roth IRA contributions $ | 11 Check if RMD for 2008 ☐ | |

Form **5498** Department of the Treasury - Internal Revenue Service

## Instructions for Trustees and Issuers

We provide general and specific form instructions as separate products. The products you should use for 2007 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Forms 1099-R and 5498. To order these instructions and additional forms, visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

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

**Due dates.** Furnish Copy B of this form to the participant by June 2, 2008, but furnish fair market value information and RMD if applicable by January 31, 2008.

File Copy A of this form with the IRS by June 2, 2008. If you 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 or Magnetically. IRS does not offer a fill-in form option.

**Need help?** If you have questions about reporting on Form 5498, 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. The service site can also be reached by email at *mccirp@irs.gov.*