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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, 2009. Form 5498-ESA reports contributions and rollover contributions made for you for 2008. 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 2008 and through April 15, 2009, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2008 exceeded \$2,000, you must withdraw the excess, plus earnings, by June 1, 2009, 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, you made in 2008. 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.

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		1 Coverdell ESA contributions \$ 0.00	OMB No. 1545-1815 2008 Form 5498-ESA	Coverdell ESA Contribution Information	
		2 Rollover contributions \$ 0.00			
TRUSTEE'S/ISSUER'S federal identification no. XXXXXXXXXXXX	BENEFICIARY'S social security number XXXXXXXXXXXX				Copy B For Beneficiary The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.
BENEFICIARY'S name, Street address, City, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
Account number (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX					