

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 May 1, 2023. Form 5498-ESA reports contributions and rollover contributions made for you for 2022. For more information about Coverdell ESAs, see Pub. 970.

Beneficiary's taxpayer identification number (TIN).

For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

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 2022 and through April 18, 2023, for 2022 on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2022 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 2023, 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 2022. 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.

Future developments. For the latest information about developments related to Form 5498-ESA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form5498ESA.

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code INTEGRATED DATA MANAGEMENT SYSTEMS, INC ACCOUNT ABILITY COMPLIANCE SOFTWARE 555 BROADHOLLOW ROAD SUITE 273 MELVILLE NY 11747-5001		1 Coverdell ESA contributions \$ 122850.00	OMB No. 1545-1815 2022	Coverdell ESA Contribution Information
631-249-7744/SALES DEPT		2 Rollover contributions \$ 45500.00	Form 5498-ESA	
TRUSTEE'S / ISSUER'S TIN 13-3249958	BENEFICIARY'S TIN XXX-XX-0023			Copy B For Beneficiary This information is being furnished to the Internal Revenue Service.
BENEFICIARY'S name, street address, city, state, and ZIP code JOHN DOE 33 EAST 17 STREET UNIT 2101 NEW YORK NY 10003-2005				
Account number (see instructions) D084883054J434				

Form 5498-ESA

(Keep for your records)

Department of the Treasury - Internal Revenue Service

INTEGRATED DATA MANAGEMENT SYSTEMS, INC
ACCOUNT ABILITY COMPLIANCE SOFTWARE
555 BROADHOLLOW ROAD SUITE 273
MELVILLE NY 11747-5001

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NEW YORK NY 10003-2005