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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 Form 1099-Q (Rev. November 2019) For calendar year 20 ____	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 current General Instructions for Certain Information Returns.
		2 Earnings \$		
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name		5 Distribution is from: <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)				

Form **1099-Q** (Rev. 11-2019)

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)**

**Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. 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.

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 Form 1099-Q (Rev. November 2019) For calendar year 20 ____
		2 Earnings \$	
PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	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 Distribution is from: • 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)			

Instructions for Recipient

Distributions from Coverdell education savings accounts (CESAs) under section 530 and qualified tuition programs (QTPs) under section 529, including rollovers, may be taxable. Nontaxable distributions from CESAs and QTPs are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 and the Instructions for Forms 1040 and 1040-SR for more information. Also see Form 5329 and its separate instructions.

Recipient's taxpayer identification no. (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the payer or trustee has reported your complete TIN 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 boxes 2 and 3. See Pub. 970 for more information.

Caution: For CESA distributions (other than earnings on excess contributions) made during the calendar year, 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 of the calendar year 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 or to an ABLE account, within 60 days, are not included in income.

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, from a CESA to a QTP, or from a QTP to an ABLE account. 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 Forms 1040 and 1040-SR.

Distribution codes. For the calendar year, 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 the calendar year; 3—Excess contributions plus earnings taxable in the prior calendar year; 4—Disability; 5—Death; or 6—Prohibited transaction.

Future developments. For the latest information about developments related to Form 1099-Q and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099Q.

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

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PAYER'S/TRUSTEE'S TIN	RECIPIENT'S TIN	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 Distribution is from: • 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"/>

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

Instructions for Payer/Trustee

To complete Form 1099-Q, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1099-Q.

To order these instructions and additional forms, go to www.irs.gov/Form1099Q.

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

Need help? If you have questions about reporting on Form 1099-Q, call the information reporting customer service site toll free at 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).