

Attention:

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

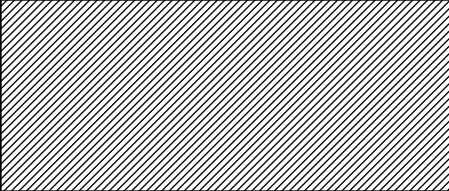
Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

7272

VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2003 Form 5498-ESA
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Coverdell ESA
Contribution
Information**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2003 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

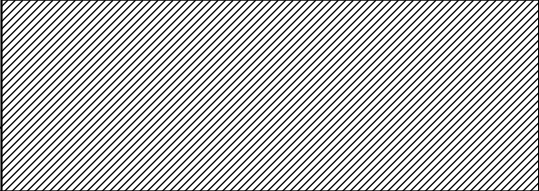
Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2003 Form 5498-ESA
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Coverdell ESA
Contribution
Information**

**Copy B
For
Beneficiary**

The information
in boxes 1 and 2 is
being furnished to
the Internal
Revenue Service.

Form **5498-ESA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

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, 2004. Form 5498-ESA reports contributions and rollover contributions made for you for 2003. For more information about Coverdell ESAs, see **Pub. 970**, Tax Benefits for Education.

Box 1. Shows Coverdell ESA contributions made in 2003 and through April 15, 2004 on your behalf. **Do not** deduct these amounts on your income tax return.

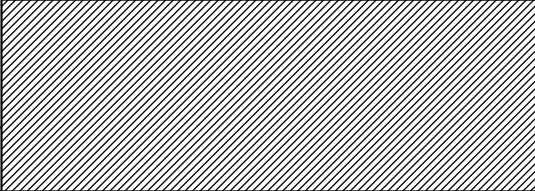
If the total contributions made to **all** your Coverdell ESAs for 2003 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

Box 2. Shows any rollover, including a direct rollover, you made in 2003. 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.

VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Coverdell ESA contributions	OMB No. 1545-1815 2003 Form 5498-ESA
	\$	
	2 Rollover contributions	
	\$	

**Coverdell ESA
Contribution
Information**

TRUSTEE'S or ISSUER'S Federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Copy C
For Trustee**
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2003 General
Instructions for
Forms 1099,
1098, 5498,
and W-2G.**

Instructions for Trustees or Issuers

General and specific form instructions are provided as separate products. The products you should use for 2003 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2003 Instructions for Form 5498-ESA**. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.*

Due dates. Furnish Copy B of this form to the beneficiary (participant) by April 30, 2004.

File Copy A of this form with the IRS by May 31, 2004.

