

Attention:

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To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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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 2014 Form 1099-Q
		2 Earnings \$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis \$	4 Trustee-to-trustee transfer <input type="checkbox"/>
RECIPIENT'S name		5 Check one: • 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)			

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 **2014 General Instructions for Certain Information Returns.**

Form **1099-Q**

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)**

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 2014 Form 1099-Q
		\$	
		2 Earnings	
		\$	
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	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 Check one: • 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)			

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. 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.

Form **1099-Q**

(keep for your records)

www.irs.gov/form1099q

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the payer or trustee has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

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 qualified tuition program (QTP), under section 529, or a Coverdell ESA (CESA), under section 530. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information.

Caution. For CESA distributions (other than earnings on excess contributions) made during 2014, 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, 2014, 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 are included in income unless they are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days. Report taxable amounts as "Other Income" on Form 1040.

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, or from a CESA to a QTP. 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.

Distribution codes. For 2014, 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 2014; 3—Excess contributions plus earnings taxable in 2013; 4—Disability; 5—Death; 6—Prohibited transaction.

Note. Nontaxable distributions from CESAs and QTPs, including rollovers, are not required to be reported on your income tax return. See Pub. 970 for more information.

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

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 2014 Form 1099-Q
		\$	
PAYER'S/TRUSTEE'S federal identification no. RECIPIENT'S social security number		2 Earnings	
		\$	
3 Basis		4 Trustee-to-trustee transfer	<input type="checkbox"/>
RECIPIENT'S name		5 Check one:	6 Check if the recipient is not the designated beneficiary
Street address (including apt. no.)		<ul style="list-style-type: none"> • Qualified tuition program – <ul style="list-style-type: none"> Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/> 	<input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Copy C
For Payer
For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**

Instructions for Payer/Trustee

To complete Form 1099-Q, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1099-Q.

To order these instructions and additional forms, go to www.irs.gov/form1099q 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, 1097, 1098, 1099, 3921, 3922, or 5498 that you download from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by February 2, 2015.

File Copy A of this form with the IRS by March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-Q, call the information reporting customer service site toll free at 1-866-455-7438 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).