

2828

 VOID CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2, 3, 4, and 8-11) \$	OMB No. 1545-0747  <b>2001</b>  Form <b>5498</b>
		2 Rollover contributions \$	
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount \$	4 Recharacterized contributions \$
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$
Street address (including apt. no.)		7 IRA      SEP      SIMPLE      Roth IRA      Ed IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$
Account number (optional)		10 Roth IRA contributions \$	11 Ed IRA contributions \$

**IRA  
Contribution  
Information**

**Copy A  
For  
Internal Revenue  
Service Center  
File with Form 1096.**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2001 General  
Instructions for  
Forms 1099, 1098,  
5498, and W-2G.**

Form **5498**

Cat. No. 50010C

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 IRA contributions (other than amounts in boxes 2, 3, 4, and 8-11)	OMB No. 1545-0747		<b>2001</b>	<b>IRA Contribution Information</b>
		\$				
		2 Rollover contributions			<b>Form 5498</b>	
		\$				
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount	4 Recharacterized contributions		<b>Copy B For Participant</b>  This information is being furnished to the Internal Revenue Service.	
		\$	\$			
PARTICIPANT'S name		5 Fair market value of account	6 Life insurance cost included in box 1			
Street address (including apt. no.)		\$	\$			
City, state, and ZIP code		7 IRA      SEP      SIMPLE      Roth IRA      Ed IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
Account number (optional)		8 SEP contributions	9 SIMPLE contributions			
		\$	\$			
		10 Roth IRA contributions	11 Ed IRA contributions			
		\$	\$			

Form **5498**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

## Instructions to Participant

The information on Form 5498 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report contributions and the fair market value of the account. For information about IRAs, see **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Pub. 560**, Retirement Plans for Small Business.

**Reminder:** *If you converted from a traditional IRA, simplified employee pension (SEP) IRA, or savings incentive match plan for employees (SIMPLE) IRA to a Roth IRA in 1998 and you elected to spread the taxable income over 4 years, you must include one-fourth of the taxable amount converted in your income in 2001. See your Form 1040 instructions.*

**Box 1.** Shows traditional IRA contributions for 2001 you made in 2001 and through April 15, 2002. These contributions may be deductible on your Form 1040 or 1040A. However, if you or your spouse was an active participant in an employer's pension plan, these contributions may not be deductible. This box does not include amounts in boxes 2-4 and 8-11.

**Box 2.** Shows any rollover, including a direct rollover to a traditional IRA, you made in 2001. It does not show any amounts you converted from your traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA. They are shown in box 3. See the Form 1040 or 1040A instructions for information on how to report rollovers. If you have ever made any nondeductible contributions to your traditional IRA or SEP IRA and you did not roll over the total distribution, use **Form 8606**, Nondeductible IRAs, to figure the taxable amount. If property was rolled over, see Pub. 590.

**Box 3.** Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2001. Use Form 8606 to figure the taxable amount.

**Box 4.** Shows amounts recharacterized from transferring any part of the contribution (plus earnings) from one type of IRA to another. See Pub. 590.

**Box 5.** Shows the fair market value of your account at year end.

**Box 6.** For endowment contracts only, shows the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in box 1 to compute your IRA deduction.

**Box 7.** May show the kind of IRA reported on this Form 5498.

**Box 8.** Shows SEP contributions made in 2001, including contributions made in 2001 for 2000, but not including contributions made in 2002 for 2001. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub. 560.

**Box 9.** Shows SIMPLE contributions made in 2001. If made by your employer, **do not** deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub. 560.

**Box 10.** Shows Roth IRA contributions you made in 2001 and through April 15, 2002. **Do not** deduct on your income tax return.

**Box 11.** Shows education IRA (Ed IRA) contributions made in 2001 on your behalf. **Do not** deduct on your income tax return. If the total of all contributions made to all your Ed IRAs this year exceeded \$500, you should withdraw the excess, plus earnings, generally by April 15, or you may owe a penalty. You must keep track of your Ed IRA basis (contributions and distributions). See Pub. 590.

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TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2, 3, 4, and 8-11) \$	OMB No. 1545-0747  <b>2001</b>  Form <b>5498</b>
	2 Rollover contributions \$	

**IRA  
Contribution  
Information**

TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth conversion amount \$	4 Recharacterized contributions \$
PARTICIPANT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$
		7 IRA      SEP      SIMPLE      Roth IRA      Ed IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
		8 SEP contributions \$	9 SIMPLE contributions \$
Account number (optional)		10 Roth IRA contributions \$	11 Ed IRA contributions \$

**Copy C  
For  
Trustee or Issuer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2001 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

## Trustees and Issuers, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we provide general and specific form instructions as separate products. The products you should use for 2001 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contain general information concerning Form 5498 and forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2001 Instructions for Forms 1099-R and 5498**. You can order these instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).



**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's Internet Web Site.*

**Due dates.** For an education IRA (Ed IRA), furnish Copy B of this form to the participant by January 31, 2002. For all other types of accounts, furnish Copy B by May 31, 2002, but furnish fair market value information by January 31, 2002.

File Copy A of this form with the IRS by May 31, 2002.