2828	□ VOID □ COR	RECTED			
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		e 1 Regular IRA contributions made in 1993 and 1994 for 1993 \$ 2 Rollover IRA contributions	OMB No. 1545-0747	Individual Retirement Arrangement Information	
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security num	3 Life insurance cost included \$			
PARTICIPANT'S name		4 Fair market value of accoun	4 Fair market value of account		
		\$	\$		
Street address (including apt. no.)				For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, and W-2G.	
City, state, and ZIP code					
Account number (optional)					

Cat. No. 50010C

Form **5498**

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

Trustees and Issuers, Please Note-

Specific information needed to complete this form and forms in the 1099 series is given in the **Instructions for Forms 1099, 1098, 5498, and W-2G**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the participant by May 31, 1994. But furnish fair market value information by January 31, 1994.

File Copy A of this form with the IRS by May 31, 1994.

☐ CORRECTED (if checked)					
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		Regular IRA contributions made in 1993 and 1994 for 1993 Rollover IRA contributions	OMB No. 1545-0747	Individual Retirement Arrangement Information	
		\$			
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Life insurance cost included in box 1			
		\$		Copy B	
PARTICIPANT'S name		4 Fair market value of account		Foi	
		\$		Participant	
Street address (including apt. no.)				The information in boxes 1, 2, 3	
City, state, and ZIP code				and 4 is being furnished to the Internal Revenue	
Account number (optional)				Service	

Form **5498**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions to Participant

The information in boxes 1, 2, 3, and 4 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report regular or rollover contributions made to your IRA and the value of your IRA or simplified employee pension (SEP) account.

If you or your spouse was an active participant in an employer's pension plan, your IRA contributions may not be deductible. See your Form 1040 or 1040A instructions for details

Box 1.—The amount shown is the contributions for 1993 made in 1993 and through April 15, 1994, to an IRA.

Box 2.—This is the amount of any rollover, including a direct rollover, you made in 1993. You must report the total distribution you received from your IRA on the appropriate line of your income tax return. Subtract the part of the distribution that was rolled over and enter the taxable remainder on the appropriate line of your income tax return. But if you have ever made any nondeductible contributions to your IRA, use Form 8606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions,

to figure the taxable amount. If property was rolled over, see **Pub. 590**, Individual Retirement Arrangements (IRAs).

Box 3.—For endowment contracts only, this is the amount allocable to the cost of life insurance. Subtract this amount from your allowable IRA contribution included in box 1 to compute the amount allowable for your IRA deduction.

Box 4.—This is the fair market value (FMV) of your account at the end of the year. However, if a decedent is shown as the participant on this form, it may be the FMV at date of death. If a decedent's name is shown as the participant and the FMV shown is zero, the executor or administrator of the decedent's estate may request a date-of-death valuation from the financial institution.

The trustee or issuer of the plan may use the other boxes on this form to give you more information about your IRA. For example, if you were a Desert Shield/Storm participant and you made an IRA contribution for a prior year, "DS," the year for which the contribution was made, and the amount of the contribution may be shown.

You are not required to attach a copy of Form 5498 to your income tax return. Keep this form for your records. For more information about IRAs, see Pub. 590.

	☐ VOID ☐ CORRE	CTED		
TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		Regular IRA contributions made in 1993 and 1994 for 1993 Rollover IRA contributions	OMB No. 1545-0747	Individual Retirement Arrangement Information
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Life insurance cost included in box 1 \$		Copy C
PARTICIPANT'S name		4 Fair market value of account		Trustee or Issuer
		\$	For Paperwork	
Street address (including apt. no.) City, state, and ZIP code				Reduction Act Notice and instructions for completing this form, see Instructions for
Account number (optional)				Forms 1099, 1098 5498, and W-2G

Form **5498**

Department of the Treasury - Internal Revenue Service