

CORRECTED (if checked)

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, 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)			

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.

Form **1099-Q** (Rev. 11-2019) (keep for your records) www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

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