

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

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.

2828

VOID

CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747  <b>2007</b>  Form <b>5498</b>	<b>IRA Contribution Information</b>	
		2 Rollover contributions \$			
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$		<b>Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
PARTICIPANT'S name		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$		
Street address (including apt. no.)		7 <input type="checkbox"/> IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA			
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$		
Account number (see instructions)		10 Roth IRA contributions \$	11 Check if RMD for 2008 <input type="checkbox"/>		

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 2-4 and 8-10) \$	OMB No. 1545-0747  <b>2007</b>  Form <b>5498</b>	<b>IRA Contribution Information</b>  <b>Copy B For Participant</b>  This information is being furnished to the Internal Revenue Service.
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA 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 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (see instructions)		10 Roth IRA contributions \$	11 If checked, required minimum distribution for 2008 <input type="checkbox"/>	

Form **5498**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Participant

**Note.** If you postponed making a contribution to your IRA or certain retirement plans or repaid a qualified reservist distribution, the box to the left of box 10 should show a reason code, the amount of the contribution or repayment, and the year to which the payment was credited, if applicable. Also, certain catch-up contributions under a section 401(k) plan will be shown in the blank box. See Form 8606 and its instructions for more information.

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, including any catch-up 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 (SEP, SIMPLE, and Qualified Plans).

**Account number.** May show an account or other unique number the trustee assigned to distinguish your account.

**Box 1.** Shows traditional IRA contributions for 2007 you made in 2007 and through April 15, 2008. 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 8–10.

**Box 2.** Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, you made in 2007. 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 2007. 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 all investments in your account at year end. However, if a decedent's name is shown, the amount reported may be the FMV on the date of death. If the FMV shown is zero for a decedent, the executor or administrator of the estate may request a date-of-death value from the financial institution.

**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 2007, including contributions made in 2007 for 2006, but not including contributions made in 2008 for 2007. 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 2007. 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 2007 and through April 15, 2008. Do not deduct on your income tax return.

**Box 11.** If the box is checked, you must take a required minimum distribution (RMD) for 2008. An RMD may be required even if the box is not checked. The amount, or offer to compute the amount, and date of the RMD will be furnished to you by January 31 either on Form 5498 (in the blank box to the left of box 10) or in a separate statement. If you do not take the RMD for 2008, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590 for details.

VOID     CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 IRA contributions (other than amounts in boxes 2-4 and 8-10) \$	OMB No. 1545-0747  <b>2007</b>  Form <b>5498</b>	<p align="center"><b>IRA Contribution Information</b></p> <p align="center"><b>Copy C For Trustee or Issuer</b></p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the <b>2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b></p>
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	3 Roth IRA 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 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (see instructions)		10 Roth IRA contributions \$	11 Check if RMD for 2008 <input type="checkbox"/>	

Form **5498**

Department of the Treasury - Internal Revenue Service

## Instructions for Trustees and Issuers

We provide general and specific form instructions as separate products. The products you should use for 2007 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Forms 1099-R and 5498. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) 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, 1098, 1099, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the participant by June 2, 2008, but furnish fair market value information and RMD if applicable by January 31, 2008.

File Copy A of this form with the IRS by June 2, 2008. If you file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not offer a fill-in form option.

**Need help?** If you have questions about reporting on Form 5498, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. The service site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).