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ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABLÉ contributions	OMB No. 1545-2262 2017 Form 5498-QA	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns.
		\$		
2 Rollover contributions	\$			
ISSUER'S federal identification no.	BENEFICIARY'S social security number	3 Cumulative contributions	4 Fair market value	
		\$	\$	
BENEFICIARY'S name		5 Check if account opened in 2017	6 Basis of eligibility	
		<input type="checkbox"/>		
Street address (including apt. no.)		7 Code		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **5498-QA**

Cat. No. 67556T

www.irs.gov/form5498qa

Department of the Treasury - Internal Revenue Service

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CORRECTED

**ABLE Account
Contribution
Information**

ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABLE contributions	OMB No. 1545-2262 2017 Form 5498-QA
		\$	
		2 Rollover contributions	
		\$	
ISSUER'S federal identification no.	BENEFICIARY'S social security number	3 Cumulative contributions	4 Fair market value
		\$	\$
BENEFICIARY'S name		5 If checked, account was opened in 2017 <input type="checkbox"/>	6 Basis of eligibility
Street address (including apt. no.)		7 Code	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Copy B

For Beneficiary

This information is being furnished to the Internal Revenue Service.

Form **5498-QA**

(keep for your records)

www.irs.gov/form5498qa

Department of the Treasury - Internal Revenue Service

Instructions for Beneficiary

The information on Form 5498-QA is furnished to you by the issuer of your Achieving a Better Life Experience (ABLE) savings account. Form 5498-QA reports contributions, rollovers, and program-to-program transfers to this ABLE account for 2017. For more information, see Pub. 907.

Beneficiary's taxpayer identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS.

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

Box 1. Shows the amount of contributions made to this ABLE account in 2017. Do not deduct these amounts on your income tax return.

If the total contributions made to your ABLE account for 2017 exceeded \$14,000, the excess contributions, plus the earnings on them, must be returned by the date your tax return is due (including extensions), or you may owe a penalty. Check with your ABLE program to verify that excess contributions and earnings are returned. You must keep track of your ABLE account basis (contributions and distributions).

Box 2. Shows the amount of any rollover or program-to-program transfer made to this ABLE account in 2017. Generally, any amount rolled over

from one ABLE account to another ABLE account for the benefit of the named beneficiary or of an eligible individual who is a member of the beneficiary's family who is described in section 152(d)(2)(B) is not taxable.

Box 3. May show the cumulative amount contributed since the establishment of the ABLE account (or of an ABLE account of the same designated beneficiary that was rolled over, or directly transferred (in a program-to-program transfer), to the current ABLE account).

Box 4. Shows the FMV of the ABLE account as of the end of the year.

Box 5. The ABLE account was opened in 2017 if the box is checked.

Box 6. These codes show the basis for your ABLE account eligibility. A—eligibility established under 529A(e)(1)(A), SSDI, Title II SSA. B—eligibility established under 529A(e)(1)(A), SSI, Title XVI SSA. C—eligibility established by disability certification under section 529A(e)(1)(B).

Box 7. These codes show the type of disability for which you are receiving ABLE account qualifying benefits. 1—developmental disorders (including autism); 2—intellectual disability; 3—psychiatric disorders; 4—nervous disorders (including blindness and deafness); 5—congenital anomalies (including Down syndrome); 6—respiratory disorders; 7—other.

Future developments. For the latest information about developments related to Form 5498-QA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498qa.

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**ABLE Account
Contribution
Information**

ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABL contributions	OMB No. 1545-2262 2017 Form 5498-QA
		\$	
		2 Rollover contributions	
		\$	
ISSUER'S federal identification no.	BENEFICIARY'S social security number	3 Cumulative contributions	4 Fair market value
		\$	\$
BENEFICIARY'S name		5 Check if account opened in 2017	6 Basis of eligibility
		<input type="checkbox"/>	
Street address (including apt. no.)		7 Code	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

Copy C

For Issuer

For Privacy Act and Paperwork Reduction Act Notice, see the **2017 General Instructions for Certain Information Returns.**

Instructions for Issuer

To complete Form 5498-QA, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 5498-QA.

To get or to order these instructions, go to www.irs.gov/form5498qa.

Due dates. Furnish Copy B of this form to the beneficiary (participant) by March 15, 2018.

File Copy A of this form with the IRS by May 31, 2018.

Need help? If you have questions about reporting on Form 5498-QA, 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).