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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-2262 2017 Form 1099-QA	Distributions From ABLE Accounts 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.
		\$		
PAYER'S federal identification no.		2 Earnings	3 Basis	
		\$		
RECIPIENT'S social security number		4 Program-to-program transfer <input type="checkbox"/>	5 Check if ABLE account terminated in 2017 <input type="checkbox"/>	
RECIPIENT'S name		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-QA**

Cat. No. 67554X

www.irs.gov/form1099qa

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

**Distributions
From ABLE
Accounts**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-2262 2017 Form 1099-QA
		\$	
		2 Earnings	
		\$	
PAYER'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Program-to-program transfer <input type="checkbox"/>
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 If checked, ABLE account terminated in 2017 <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>
Account number (see instructions)			

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. 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-QA**

(keep for your records)

www.irs.gov/form1099qa

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Recipient's taxpayer identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the payer has reported your complete identification number to the IRS.

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

Box 1. Shows the gross distribution paid to you this year from an Achieving a Better Life Experience (ABLE) savings account in 2017. Gross distribution includes distributions from the ABLE account for both qualified and nonqualified disability expenses. The gross distribution also includes amounts distributed that the designated beneficiary intends to roll over to another ABLE account, but does not include program-to-program transfers. A gross distribution also includes a withdrawal of excess contributions plus earnings.

Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified disability

expenses, or rolled over to another ABLE account within 60 days, are not included in income. Report taxable amounts as "Other income" on Form 1040. Also see Form 5329 and its separate instructions.

Box 3. Shows your basis in the gross distribution reported in box 1.

Box 4. This box is checked if a program-to-program transfer was made from this ABLE account to another ABLE account.

Box 5. This box is checked if the ABLE account was terminated in 2017.

Box 6. The designated beneficiary is the individual named in the document creating the ABLE account to receive the benefit of the funds in the account. If this box is checked, you are not the designated beneficiary of this ABLE account. You and/or the designated beneficiary may be subject to additional taxes and/or penalties on the box 1 gross distribution. See Form 5329 and its separate instructions and the Instructions for Form 1040 (line 21, "Other income").

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**Distributions
From ABLE
Accounts**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-2262 2017 Form 1099-QA
		\$	
		2 Earnings	
		\$	
PAYER'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Program-to-program transfer <input type="checkbox"/>
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Check if ABLE account terminated in 2017 <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>

Copy C

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

Instructions for Payer

To complete Form 1099-QA, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-QA.

To get or to order these instructions, go to www.irs.gov/form1099qa.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2018.

File Copy A of this form with the IRS by February 28, 2018.

Need help? If you have questions about reporting on Form 1099-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).