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 downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

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 or town, state or province, country, and ZIP or foreign postal code	**1** IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $	OMB No. 1545-0747 **2014** Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy A**
TRUSTEE'S or ISSUER'S federal identification no. / PARTICIPANT'S social security number	**5** Fair market value of account $	**6** Life insurance cost included in box 1 $	**For Internal Revenue Service Center** **File with Form 1096.**
PARTICIPANT'S name	**7** IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**
	8 SEP contributions $	**9** SIMPLE contributions $	
Street address (including apt. no.)	**10** Roth IRA contributions $	**11** Check if RMD for 2015 ☐	
City or town, state or province, country, and ZIP or foreign postal code	**12a** RMD date	**12b** RMD amount $	
	13a Postponed contribution $	**13b** Year / **13c** Code	
	14a Repayments $	**14b** Code	
Account number (see instructions)	**15a** FMV of certain specified assets $	**15b** Code(s)	

Form **5498** Cat. No. 50010C www.irs.gov/form5498 Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	**1** IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $	OMB No. 1545-0747 **2014** Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy B**
TRUSTEE'S or ISSUER'S federal identification no. / PARTICIPANT'S social security number	**5** Fair market value of account $	**6** Life insurance cost included in box 1 $	**For Participant**
PARTICIPANT'S name	**7** IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		This information is being furnished to the Internal Revenue Service.
	8 SEP contributions $	**9** SIMPLE contributions $	
Street address (including apt. no.)	**10** Roth IRA contributions $	**11** If checked, required minimum distribution for 2015 ☐	
City or town, state or province, country, and ZIP or foreign postal code	**12a** RMD date	**12b** RMD amount $	
	13a Postponed contribution $	**13b** Year / **13c** Code	
	14a Repayments $	**14b** Code	
Account number (see instructions)	**15a** FMV of certain specified assets $	**15b** Code(s)	

Instructions for Participant

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, required minimum distributions (RMDs), and the fair market value (FMV) of the account. For information about IRAs, see Pubs. 590 and 560.

Participant's identification number. For your protection, this form may show only the last four digits of your SSN, ITIN, or ATIN. However, the trustee or issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

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

Box 1. Shows traditional IRA contributions for 2014 you made in 2014 and through April 15, 2015. 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, 8–10, 13a, and 14a.

Box 2. Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, or a qualified rollover contribution (including a military death gratuity, SGLI payment, or qualified settlement income) to a Roth IRA you made in 2014. 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 to figure the taxable amount. If property was rolled over, see Pub. 590. For a qualified rollover to a Roth IRA, also see Pub. 590.

Box 3. Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2014. 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 FMV 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. Shows for endowment contracts only 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 2014, including contributions made in 2014 for 2013, but not including contributions made in 2015 for 2014. 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 2014. 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 2014 and through April 15, 2015. Do not deduct on your income tax return.

Box 11. If the box is checked, you must take an RMD for 2015. An RMD may be required even if the box is not checked. If you do not take the RMD for 2015, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590 for details.

Box 12a. Shows the date by which the RMD amount in box 12b must be distributed to avoid the 50% excise tax on the undistributed amount for 2015.

Box 12b. Shows the amount of the RMD for 2015. If box 11 is checked and there is no amount in this box, the trustee or issuer must provide you the amount or offer to calculate the amount in a separate statement by February 2, 2015.

Box 13a. Shows the amount of any postponed contribution made in 2014 for the prior year.

Box 13b. Shows the year to which the postponed contribution in box 13a was credited.

Box 13c. For participants who made a postponed contribution due to an extension of the contribution due date because of a federally designated disaster, shows the code FD.

For participants who served in designated combat zones, qualified hazardous duty areas, or in direct support areas, shows the appropriate code. The codes are: EO13239 for Afghanistan and associated direct support areas, EO12744 for the Arabian peninsula areas, and EO13119 (or PL106-21) for the Yugoslavia operations areas. For additional information, including a list of locations within the designated combat zones, qualified hazardous duty areas, and direct support areas, see Pub. 3, Armed Forces' Tax Guide. For updates to the list of locations, go to *www.irs.gov/form5498.*

Box 14a. Shows the amount of any repayment of a qualified reservist distribution or federally designated disaster withdrawal repayment. See Pub. 590 for reporting repayments.

Box 14b. Shows the code QR for the repayment of a qualified reservist distribution or code DD for repayment of a federally designated disaster distribution.

Box 15a. Shows the FMV of the investments in the IRA that are specified in the categories identified in box 15b.

Box 15b. The following codes show the type(s) of investments held in your account for which the FMV is required to be reported in box 15a.

A-Stock or other ownership interest in a corporation that is not readily tradable on an established securities market.

B-Short or long-term debt obligation that is not traded on an established securities market.

C-Ownership interest in a limited liability company or similar entity (unless the interest is traded on an established securities market).

D-Real estate.

E-Ownership interest in a partnership, trust, or similar entity (unless the interest is traded on an established securities market).

F-Option contract or similar product that is not offered for trade on an established option exchange.

G-Other asset that does not have a readily available FMV.

H-More than two types of assets (listed in A through G) are held in this IRA.

Future developments. For the latest information about developments related to Form 5498 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form5498.*

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		3 Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy C**
TRUSTEE'S or ISSUER'S federal identification no.	PARTICIPANT'S social security number	**5** Fair market value of account $	**6** Life insurance cost included in box 1 $	**For Trustee or Issuer**
PARTICIPANT'S name		**7** IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2014 General Instructions for Certain Information Returns.**
		8 SEP contributions $	**9** SIMPLE contributions $	
Street address (including apt. no.)		**10** Roth IRA contributions $	**11** Check if RMD for 2015 ☐	
		12a RMD date	**12b** RMD amount $	
City or town, state or province, country, and ZIP or foreign postal code		**13a** Postponed contribution $	**13b** Year / **13c** Code	
		14a Repayments $	**14b** Code	
Account number (see instructions)		**15a** FMV of certain specified assets $	**15b** Code(s)	

Instructions for Trustee or Issuer

To complete Form 5498, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Forms 1099-R and 5498.

To order these instructions and additional forms, go to *www.irs.gov/form5498* or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

Due dates. Furnish Copy B of this form to the participant by June 1, 2015, but furnish fair market value information and RMD if applicable by February 2, 2015.

File Copy A of this form with the IRS by June 1, 2015. If you file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide 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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).