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, state, and ZIP code	1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a) $	OMB No. 1545-0747 2011 Form 5498	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	4 Recharacterized contributions $	**Copy A For Internal Revenue Service Center**
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 $	**File with Form 1096.**
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2011 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 2012 ☐	
	12a RMD date	12b RMD amount $	
City, state, and ZIP code	13a Postponed contribution $	13b Year / 13c Code	
	14a Repayments $	14b Code	
Account number (see instructions)			

Form **5498** Cat. No. 50010C Department of the Treasury - Internal Revenue Service

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☐ 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, 8-10, 13a, and 14a) $	OMB No. 1545-0747 **2011** Form **5498**	**IRA Contribution Information**
		2 Rollover contributions $		
		3 Roth IRA conversion amount $	**4** Recharacterized contributions $	**Copy B** **For Participant**
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 $	
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 2012. ☐	
		12a RMD date	**12b** RMD amount $	
City, state, and ZIP code		**13a** Postponed contribution $	**13b** Year / **13c** Code	
		14a Repayments $	**14b** Code	
Account number (see instructions)				

Form **5498** (keep for your records) Department of the Treasury - Internal Revenue Service

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.

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

Box 1. Shows traditional IRA contributions for 2011 you made in 2011 and through April 17, 2012. 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, qualified settlement income, or airline payments) to a Roth IRA you made in 2011. 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 2011. 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 2011, including contributions made in 2011 for 2010, but not including contributions made in 2012 for 2011. 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 2011. 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 2011 and through April 17, 2012. Do not deduct on your income tax return.

Box 11. If the box is checked, you must take an RMD for 2012. An RMD may be required even if the box is not checked. If you do not take the RMD for 2012, 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 2012.

Box 12b. Shows the amount of the RMD for 2012. 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 January 31, 2012.

Box 13a. Shows the amount of any postponed contribution made in 2011 for a 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 and made postponed contributions, shows the code for the combat zone or hazardous duty area in which the participant served. The codes are: AF—Allied Force; EF—Enduring Freedom; and IF—Iraqi Freedom. For additional information, including a list of locations within the designated combat zones, see Pub. 3, Armed Forces' Tax Guide.

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.

☐ 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, 8-10, 13a, and 14a) $	OMB No. 1545-0747 **2011** Form **5498**	**IRA Contribution Information**
	2 Rollover contributions $		
	3 Roth IRA conversion amount $	4 Recharacterized contributions $	**Copy C** **For Trustee or Issuer**
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 $	
PARTICIPANT'S name	7 IRA ☐ SEP ☐ SIMPLE ☐ Roth IRA ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2011 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 2012 ☐	
	12a RMD date	12b RMD amount $	
City, state, and ZIP code	13a Postponed contribution $	13b Year | 13c Code	
	14a Repayments $	14b Code	
Account number (see instructions)			

Form **5498** Department of the Treasury - Internal Revenue Service

Instructions for Trustee or Issuer

We provide general and specific form instructions as separate products. The products you should use to complete Form 5498 are the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Forms 1099-R and 5498. To order these instructions and additional forms, visit 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, 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 May 31, 2012, but furnish fair market value information and RMD if applicable by January 31, 2012.

File Copy A of this form with the IRS by May 31, 2012. If you file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. 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). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.