

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

3131

VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2002 Form 1099-Q
		\$	
		2 Earnings	
		\$	
PAYER'S Federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>
		\$	
RECIPIENT'S name		5 Check one: Private <input type="checkbox"/> State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

Qualified Tuition Program Payments (Under Section 529)

Copy A
For Internal Revenue Service Center File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

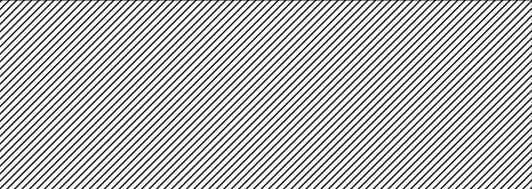
Form **1099-Q**

Cat. No. 32223J

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)

PAYER'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2002 Form 1099-Q
		\$	
PAYER'S Federal identification no.		2 Earnings	Form 1099-Q
		\$	
RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>	
RECIPIENT'S name	5 Private <input type="checkbox"/> State <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Qualified
Tuition
Program
Payments
(Under
Section 529)**

**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-Q**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a qualified tuition program (Section 529 program). This amount is the total of the amounts shown in box 2 and box 3. See **Pub. 970**, Tax Benefits for Higher Education, for more information.

Box 2. Shows the earnings part of the gross distribution shown in box 1. This may be taxable to you. See your tax return instructions for information about how to report this income.

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

Box 4. This box is checked if the amount in box 1 was transferred by you from one Section 529 program to another Section 529 program in a trustee-to-trustee transfer. The amount in box 2 is taxable to you, if there has been more than one transfer within any 12-month period with respect to the same beneficiary, or if there has been a change in designated beneficiary and the new designated beneficiary is not a family member of the prior designated beneficiary.

Box 5. Shows whether the gross distribution was from a private prepaid program or a state program.

Box 6. This box is checked if the recipient is not the designated beneficiary under section 529.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760 2002 Form 1099-Q
		\$	
PAYER'S Federal identification no.		2 Earnings	Form 1099-Q
		\$	
PAYER'S Federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee rollover <input type="checkbox"/>
RECIPIENT'S name		5 Check one: Private <input type="checkbox"/> State <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
		[REDACTED]	
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Qualified
Tuition
Program
Payments
(Under
Section 529)**

**Copy C
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-Q**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 Instructions for Form 1099-Q**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2003.

File Copy A of this form with the IRS by February 28, 2003. If you file electronically, the due date is March 31, 2003.

