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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 designed as 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 IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

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 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 and 8-10) \$	OMB No. 1545-0747 2004 Form 5498	IRA Contribution Information Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
TRUSTEE'S or ISSUER'S Federal identification no. PARTICIPANT'S social security number		2 Rollover contributions \$	3 Roth IRA conversion amount \$	
PARTICIPANT'S name		4 Recharacterized contributions \$	5 Fair market value of account \$	
Street address (including apt. no.)		6 Life insurance cost included in box 1 \$	7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
City, state, and ZIP code		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (optional)		10 Roth IRA contributions \$	11 Check if RMD for 2005 <input type="checkbox"/>	

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 and 8-10) \$	OMB No. 1545-0747 2004 Form 5498	IRA Contribution Information Copy B For Participant This information is being furnished to the Internal Revenue Service.
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$	
		7 IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (optional)		10 Roth IRA contributions \$	11 If checked required minimum distribution for 2005 <input type="checkbox"/>	

Form **5498**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions to 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, and the fair market value of the account. For information about IRAs, see **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Pub. 560**, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans).

Box 1. Shows traditional IRA contributions for 2004 you made in 2004 and through April 15, 2005. 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 and 8-10.

Box 2. Shows any rollover, including a direct rollover to a traditional IRA, you made in 2004. 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**, Nondeductible IRAs, to figure the taxable amount. If property was rolled over, see Pub. 590.

Box 3. Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2004. 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 fair market value of 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. For endowment contracts only, shows 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 2004, including contributions made in 2004 for 2003, but not including contributions made in 2005 for 2004. 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 2004. 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 2004 and through April 15, 2005. **Do not** deduct on your income tax return.

Box 11. If the box is checked, you must take a required minimum distribution (RMD) for 2005. An RMD may be required even if the box is not checked. The amount, or offer to compute the amount, and date of the RMD will be furnished to you by January 31 either on Form 5498 (in the blank box to the left of box 10) or in a separate statement. If you don't take the RMD for 2005, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590 for details.

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 and 8-10) \$	OMB No. 1545-0747 2004 Form 5498	<p align="center">IRA Contribution Information</p> <p align="center">Copy C For Trustee or Issuer</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.</p>
		2 Rollover contributions \$		
TRUSTEE'S or ISSUER'S Federal identification no.	PARTICIPANT'S social security number	3 Roth IRA conversion amount \$	4 Recharacterized contributions \$	
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		5 Fair market value of account \$	6 Life insurance cost included in box 1 \$	
		7	IRA SEP SIMPLE Roth IRA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
		8 SEP contributions \$	9 SIMPLE contributions \$	
Account number (optional)		10 Roth IRA contributions \$	11 Check if RMD for 2005 <input type="checkbox"/>	

Form **5498**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees and Issuers

We now provide general and specific form instructions as separate products. The products you should use for 2004 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the **2004 Instructions for Forms 1099-R and 5498**. To order these instructions and additional forms, 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, 1098, 1099, or 5498 that you print from the IRS website.*

Due dates. Furnish Copy B of this form to the participant by May 31, 2005, but furnish fair market value information and RMD if applicable by January 31, 2005.

File Copy A of this form with the IRS by May 31, 2005.