

3131

 VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

1 Gross distribution

\$

2 Earnings

\$

OMB No. 1545-1760

2018

Form 1099-Q

**Payments From  
Qualified  
Education  
Programs  
(Under Sections  
529 and 530)**

PAYER'S/TRUSTEE'S TIN

RECIPIENT'S TIN

3 Basis

\$

4 Trustee-to-trustee  
transfer**Copy A****For****Internal Revenue  
Service Center****File with Form 1096.**For Privacy Act  
and Paperwork  
Reduction ActNotice, see the  
**2018 General  
Instructions for  
Certain Information  
Returns.**

RECIPIENT'S name

5 Distribution is from:

• Qualified tuition program—

Private  or State • Coverdell ESA 6 Check if the recipient is  
not the designated  
beneficiary

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

Form 1099-Q

Cat. No. 32223J

[www.irs.gov/Form1099Q](http://www.irs.gov/Form1099Q)

Department of the Treasury - Internal Revenue Service

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