

## COVERDELL EDUCATION SAVINGS ACCOUNT CONTRIBUTION

<b>DESIGNATED BENEFICIARY'S NAME AND ADDRESS</b>			<b>COVERDELL ESA TRUSTEE'S OR CUSTODIAN'S NAME AND ADDRESS</b>	
<b>Social Security Number</b>	<b>Date of Birth</b>	<b>Home Phone</b>	<b>Coverdell ESA Account Identification</b>	<b>Trustee's or Custodian's Phone Number</b>

CONTRIBUTION INFORMATION	
<b>Contributor's Name, Address and Phone Number</b>	<b>Contribution Type</b>
	<p><i>Select One:</i></p> <p><input type="checkbox"/> Annual</p> <p><input type="checkbox"/> Transfer</p> <p><input type="checkbox"/> Rollover* (<i>Refer to Basis and Earnings Information below.</i>)</p> <p><b>NOTE:</b> <i>Only the Coverdell ESA Responsible Individual has the ability to make a transfer or rollover contribution.</i></p>
<b>Contribution Date</b>	<b>*BASIS AND EARNINGS INFORMATION</b> <i>To be completed by Coverdell ESA Responsible Individual.</i>
<b>Contribution Amount</b>	<p><i>Select One:</i></p> <p><input type="checkbox"/> Of the amount being rolled over, the rollover contribution consists of the following:</p> <p style="margin-left: 40px;">Basis     \$ _____</p> <p style="margin-left: 40px;">Earnings   \$ _____</p> <p><input type="checkbox"/> I have attached a statement from the previous Coverdell ESA Trustee or Custodian that lists the Basis and Earnings amounts at the time of the distribution.</p> <p><b>NOTE:</b> <i>If there is no amount listed above and I have not attached a statement from the previous Coverdell ESA Trustee or Custodian, I understand that adverse tax consequences may result from future Coverdell ESA distributions.</i></p>
<b>Contribution For Tax Year</b>	

INVESTMENT INFORMATION	
<i>To be completed by Coverdell ESA Responsible Individual.</i>	
Asset Description	Quantity

SIGNATURE	
<p>I certify that the deposit described above is eligible to be contributed to the Coverdell ESA in the manner described above. I certify that all of the information provided by me is correct and may be relied upon by the Trustee or Custodian and/or the Coverdell ESA Responsible Individual.</p>	
<p>_____</p> <p>(Coverdell ESA Responsible Individual/Contributor)</p>	<p>_____</p> <p>(Date)</p>

<b>Deposit Taken by</b>

## Rules And Conditions Applicable To Contributions

Eligible individuals, entities and the Coverdell Education Savings Account (ESA) Responsible Individual (collectively referred to as the contributor) are permitted to make various types of contributions to Coverdell ESAs. Federal law limits the amount which may be contributed and the date by which such contributions may be made. By properly completing this form, the contributor is authorizing the Trustee or Custodian to accept the Coverdell ESA contribution described on this form and the contributor is certifying that they are eligible to make such contribution. Coverdell ESA contribution rules are often complex. For questions regarding a contribution, please seek a competent tax professional.

**ANNUAL** Contribution eligibility for a Coverdell ESA is determined based on criteria that apply to the Coverdell ESA Designated Beneficiary and the Coverdell ESA contributor. Generally, Coverdell ESAs may be funded for a Designated Beneficiary under 18 years of age. Any individual can contribute to a Coverdell ESA on behalf of a Designated Beneficiary provided the individual satisfies certain income thresholds. Entities may also contribute to a Coverdell ESA on behalf of the Designated Beneficiary. Refer to IRS Publication 970, *Tax Benefits for Higher Education*, for more information. This publication is available from your local IRS office, on the IRS internet Website at [www.irs.gov](http://www.irs.gov), or by calling 1-800-TAX-FORM.

**TRANSFER AND ROLLOVER** Rollover and transfer are terms used to describe tax-free movements of cash from one Coverdell ESA to another Coverdell ESA. Generally, Coverdell ESA assets may be rolled over or transferred to another Coverdell ESA of the same Designated Beneficiary or to another Coverdell ESA for a qualified family member of the Designated Beneficiary under the age of 30. For a definition of qualified family member see IRC section 530(d)(5).

**BASIS AND EARNINGS INFORMATION** The earnings (or loss) on the gross amount distributed from a Coverdell ESA are calculated using the earnings ratio described in Proposed Regulations Section 1.529-3 and Notice 2001-81.

**SIGNATURE** The signature of the Coverdell ESA Responsible Individual is required to certify that the information provided is true and correct and that the Designated Beneficiary is aware of all the circumstances affecting this Coverdell ESA contribution.