

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: S. Last name: S. Your social security number: [redacted]

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: K. Last name: S. Spouse's social security number: [redacted]

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Spouse is blind Spouse itemizes on a separate return or you were dual-status alien Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. SC If more than four dependents, see inst. and check here

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Rows include Son, Son, and Daughter.

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records. Your signature, Date (04-11-2019), Your occupation (Pilot), Spouse's signature, Date (04-11-2019), Spouse's occupation (Nurse), Identity Protection PIN fields.

Paid Preparer Use Only

Preparer's name, Preparer's signature, PTIN, Firm's EIN, Firm's name, Firm's address, Check if: 3rd Party Designee Self-employed

	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	0
	2a	Tax-exempt interest	2a	0
			b	Taxable interest
	2b		2b	0
	3a	Qualified dividends	3a	0
			b	Ordinary dividends
	3b		3b	0
	4a	IRAs, pensions, and annuities	4a	0
			b	Taxable amount
	4b		4b	0
	5a	Social security benefits	5a	0
			b	Taxable amount
	5b		5b	0
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	0
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	0
	8	Standard deduction or itemized deductions (from Schedule A)	8	24000
	9	Qualified business income deduction (see instructions)	9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	0
	11	a Tax (see Inst.) (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	
		b Add any amount from Schedule 2 and check here <input type="checkbox"/>	11	
	12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	12	0
	13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
	14	Other taxes. Attach Schedule 4	14	
	15	Total tax. Add lines 13 and 14	15	0
	16	Federal income tax withheld from Forms W-2 and 1099	16	58743.77
	17	Refundable credits: a EIC (see Inst.) b Sch. 8812 c Form 8863 Add any amount from Schedule 5	17	0
	18	Add lines 16 and 17. These are your total payments	18	58743.77
	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	58743.77
	20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	20a	58743.77
Direct deposit? See instructions.	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
	21	Amount of line 19 you want applied to your 2019 estimated tax	21	0.00
Amount You Owe	22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	
	23	Estimated tax penalty (see instructions)	23	

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—
 • Single or married filing separately, \$12,000
 • Married filing jointly or Qualifying widow(er), \$24,000
 • Head of household, \$18,000
 • If you checked any box under Standard deduction, see instructions.

**Substitute for Form W-2, Wage and Tax Statement, or
Form 1099-R, Distributions From Pensions, Annuities, Retirement
or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040X.

▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return
S [REDACTED] S [REDACTED]

2 Your social security number
[REDACTED]

3 Address
[REDACTED], SC [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2018,
I have been unable to obtain (or have received an incorrect) Form W-2 **OR** Form 1099-R.
I hereby notify the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code
[REDACTED] PHOENIX, AZ 85034-0000

6 Employer's or payer's TIN (if known)
[REDACTED]

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	<u>0.00</u>	f State income tax withheld	<u>17483.00</u>
b Social security wages	<u>0.00</u>	(Name of state)	<u>SC</u>
c Medicare wages and tips	<u>0.00</u>	g Local income tax withheld	<u> </u>
d Social security tips	<u> </u>	(Name of locality)	<u> </u>
e Federal income tax withheld	<u>42230.29</u>	h Social security tax withheld	<u>7960.80</u>
		i Medicare tax withheld	<u>4987.34</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution	<u> </u>	f Federal income tax withheld	<u> </u>
b Taxable amount	<u> </u>	g State income tax withheld	<u> </u>
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	<u> </u>
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	<u> </u>
e Capital gain (included in line 8b)	<u> </u>	(Name of locality)	<u> </u>
		i Employee contributions	<u> </u>
		j Distribution codes	<u> </u>

9 How did you determine the amounts on lines 7 and 8 above?
Lines 7 (a), (b), (c), are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a).
Lines 7 (e), (h), and (i) were derived from the W-2 sent to me.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

None

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note: Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit www.SSA.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

Form **4852**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

**Substitute for Form W-2, Wage and Tax Statement, or
Form 1099-R, Distributions From Pensions, Annuities, Retirement
or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

▶ Attach to Form 1040 or 1040X.

▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

1 Name(s) shown on return
[REDACTED]

2 Your social security number
[REDACTED]

3 Address
[REDACTED] SC [REDACTED]

4 Enter year in space provided and check one box. For the tax year ending December 31, 2018,
I have been unable to obtain (or have received an incorrect) Form W-2 **OR** Form 1099-R.
I hereby notify the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code
[REDACTED] NC [REDACTED]

6 Employer's or payer's TIN (if known)
[REDACTED]

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0.00	f State income tax withheld	991.00
b Social security wages	0.00	(Name of state)	NC
c Medicare wages and tips	0.00	g Local income tax withheld	
d Social security tips		(Name of locality)	
e Federal income tax withheld	1632.64	h Social security tax withheld	1566.37
		i Medicare tax withheld	366.33

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution		f Federal income tax withheld	
b Taxable amount		g State income tax withheld	
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	
e Capital gain (included in line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Lines 7 (a), (b), (c), are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a).
Lines 7 (e), (h), and (i) were derived from the W-2 sent to me.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note: Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit www.SSA.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ██████████ 7761 Shaffer Pkwy Suite 140 Littleton, CO 80127 425-591-7720		1 Rents \$		OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income			
		2 Royalties \$		3 Other income \$			Copy B For Recipient		
		4 Federal income tax withheld \$		5 Fishing boat proceeds \$				This is important tax information and is being furnished to the IRS. 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.	
PAYER'S TIN ██████████		RECIPIENT'S TIN XXX-XX-██████████		6 Medical and health care payments \$					
RECIPIENT'S name K██████████ S██████████ Street address (including apt. no.) ██████████ City or town, state or province, country, and ZIP or foreign postal code ██████████ SC ██████████		7 Nonemployee compensation \$ 0.00		8 Substitute payments in lieu of dividends or interest \$					
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$			
11		12		13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$	

Form 1099-MISC (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as "PAYER," which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business," or connected to a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

Under the penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

Kristin L. Stackelhouse

April 11, 2019

This corrected Form 1099-SA is submitted to rebut a document known to have been submitted by the party identified below as "PAYER," which erroneously alleges a payment to the party identified below as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business," or connected to a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

Under the penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

 S. S.

April 11, 2019

Taxable State: SC

CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number UMB Bank, n.a. P.O. Box 419226 Kansas City, MO 64141-6226		OMB No. 1545-1517 2018 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the IRS.
PAYER'S TIN 11-010-1100	RECIPIENT'S TIN XXX-XX-	1 Gross distribution \$ 0.00	2 Earnings on excess cont. \$	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code S. S. SC 29500-2500		3 Distribution code 1	4 FMV on date of death \$	
Account number (see instructions) 00000000000000000000		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>		

Form 1099-SA

(keep for your records)

www.irs.gov/form1099SA

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-Q is submitted to rebut a document known to have been submitted by the party identified below as "PAYER," which erroneously alleges a payment to the party identified below as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business," or connected to a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

Under the penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

██████████ 9 ██████████

April 11, 2019

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CollegeInvest Direct Portfolio College Savings Plan PO BOX 219931 Kansas City, MO 64121-9931 (800)997-4295		1 Gross distribution 0.00	OMB No. 1545-1760 2018 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		2 Earnings 0.00		
PAYER'S/TRUSTEE'S TIN ██████████	RECIPIENT'S TIN XXX-XX-██████	3 Basis 0.00	4 Trustee-to-trustee transfer <input checked="" type="checkbox"/>	Copy B For Recipient This is important tax information and is being furnished to the IRS. 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.
RECIPIENT'S name ██████████ ██████████ Street address (including apt. no.) ██████████ ██████████		5 Distribution is from: • Qualified tuition program— Private <input type="checkbox"/> or State <input checked="" type="checkbox"/> • Coverdell ESA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code ██████████ SC ██████████		6 If this box is checked, the recipient is not the designated beneficiary <input checked="" type="checkbox"/>		
Account number (see instructions) ██████████ ██████████		If the fair market value (FMV) is shown below, see Pub. 970, Tax Benefits for Education, for how to figure earnings.		

Form 1099-Q (keep for your records) www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Note: Nontaxable distributions from Coverdell education savings accounts (CESAs) under section 530, and qualified tuition programs (QTPs) under section 529, including rollovers, are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 for more information.
Recipient's taxpayer identification no. (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the payer or trustee has reported your complete TIN to the IRS.
Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a QTP or a CESA. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information.
Caution: For CESA distributions (other than earnings on excess contributions) made during 2018, the payer/trustee is not required to report amounts in boxes 2 and 3. Instead, the payer/trustee may report the fair market value of the CESA as of December 31, 2018, in the blank box below boxes 5 and 6. To figure your earnings and basis, use the Coverdell ESA-Taxable Distributions and Basis worksheet in Pub. 970.
Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days, are not included in income. Report taxable amounts as "Other Income" on Form 1040. Also see Form 5329 and its separate instructions.

Under a QTP, the amount in box 2 is included in income if there has been (a) more than one transfer or rollover within any 12-month period with respect to the same beneficiary, or (b) a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a CESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs). Also, an additional 10% tax may apply to part or all of any amount included in income from the CESA or QTP. See Form 5329 and your tax return instructions for more information.

If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.

Box 3. Shows your basis in the gross distribution reported in box 1.
Box 4. This box is checked if a trustee-to-trustee transfer was made from one QTP to another QTP, from one CESA to another CESA, or from a CESA to a QTP. However, in certain transfers from a CESA, the box will be blank.
Box 5. Shows whether the gross distribution was from a QTP (private or state) or from a CESA.

Box 6. The designated beneficiary is the individual named in the document creating the trust or custodial account to receive the benefit of the funds in the account. If you are not the designated beneficiary, see Pub. 970 and the Instructions for Form 1040.

Distribution codes. For 2018, the payer/trustee may, but is not required to, report (in the box below boxes 5 and 6) one of the following codes to identify the distribution you received: 1-Distributions (including transfers); 2-Excess contributions plus earnings taxable in 2018; 3-Excess contributions plus earnings taxable in 2017; 4-Disability; 5-Death; 6-Prohibited transaction.
Future developments. For the latest information about developments related to Form 1099-Q and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099Q

This corrected Form 1099-Q is submitted to rebut a document known to have been submitted by the party identified below as "PAYER," which erroneously alleges a payment to the party identified below as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business," or connected to a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

Under the penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

██████████

April 11, 2019

CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no: CollegeInvest Direct Portfolio College Savings Plan PO BOX 219931 Kansas City, MO 64121-9931 (800)997-4295		1 Gross distribution 0.00	OMB No. 1545-1760 2018 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
PAYER'S/TRUSTEE'S TIN ██████████		2 Earnings 0.00		
RECIPIENT'S name ██████████ Street address (including apt. no.) ██████████ City or town, state or province, country, and ZIP or foreign postal code ██████████ SC ██████████ Account number (see instructions) ██████████		3 Basis 0.00	4 Trustee-to-trustee transfer <input type="checkbox"/>	Copy B For Recipient This is important tax information and is being furnished to the IRS. 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.
RECIPIENT'S TIN XXX-XX-██████		5 Distribution is from: • Qualified tuition program— Private <input type="checkbox"/> or State <input checked="" type="checkbox"/> • Coverdell ESA <input type="checkbox"/> If the fair market value (FMV) is shown below, see Pub. 970, Tax Benefits for Education, for how to figure earnings.		
		6 If this box is checked, the recipient is not the designated beneficiary <input checked="" type="checkbox"/>		

Form **1099-Q** (keep for your records) www.irs.gov/Form1099Q Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Note: Nontaxable distributions from Coverdell education savings accounts (ESAs) under section 530, and qualified tuition programs (QTPs) under section 529, including rollovers, are not required to be reported on your income tax return. You must determine the taxability of any distribution. See Pub. 970 for more information.
Recipient's taxpayer identification no. (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the payer or trustee has reported your complete TIN to the IRS.
Account number. May show an account or other unique number the payer has assigned to distinguish your account.

Box 1. Shows the gross distribution (including in-kind distributions) paid to you this year from a QTP or a CESA. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information.

Caution: For CESA distributions (other than earnings on excess contributions) made during 2018, the payer/trustee is not required to report amounts in boxes 2 and 3. Instead, the payer/trustee may report the fair market value of the CESA as of December 31, 2018, in the blank box below boxes 5 and 6. To figure your earnings and basis, use the Coverdell ESA-Taxable Distributions and Basis worksheet in Pub. 970.

Box 2. Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed that are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days, are not included in income. Report taxable amounts as "Other Income" on Form 1040. Also see Form 5329 and its separate instructions.

Under a QTP, the amount in box 2 is included in income if there has been (a) more than one transfer or rollover within any 12-month period with respect to the same beneficiary, or (b) a change in the designated beneficiary and the new designated beneficiary is not a family member.

Under a CESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs).

Also, an additional 10% tax may apply to part or all of any amount included in income from the CESA or QTP. See Form 5329 and your tax return instructions for more information.

If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.

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

Box 4. This box is checked if a trustee-to-trustee transfer was made from one QTP to another QTP, from one CESA to another CESA, or from a CESA to a QTP. However, in certain transfers from a CESA, the box will be blank.

Box 5. Shows whether the gross distribution was from a QTP (private or state) or from a CESA.

Box 6. The designated beneficiary is the individual named in the document creating the trust or custodial account to receive the benefit of the funds in the account. If you are not the designated beneficiary, see Pub. 970 and the Instructions for Form 1040.

Distribution codes. For 2018, the payer/trustee may, but is not required to, report (in the box below boxes 5 and 6) one of the following codes to identify the distribution you received: 1-Distributions (including transfers); 2-Excess contributions plus earnings taxable in 2018; 3-Excess contributions plus earnings taxable in 2017; 4-Disability; 5-Death; 6-Prohibited transaction.

Future developments. For the latest information about developments related to Form 1099-Q and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099Q

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. USAA FEDERAL SAVINGS BANK 10750 MCDERMOTT FREEWAY SAN ANTONIO, TX 78288-0544 800-531-8722		Payer's RTN (optional)	OMB No. 1545-0112		
		1 Interest income 0.00	2018 Form 1099-INT		
		2 Early withdrawal penalty			
PAYER'S TIN [REDACTED]	RECIPIENT'S TIN ***-**-****	3 Interest on U.S. Savings Bonds and Treas. obligations			Copy B For Recipient This is important tax information and is being furnished to the IRS. 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.
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code S [REDACTED] S [REDACTED] [REDACTED] SC [REDACTED]		4 Federal income tax withheld	5 Investment expenses		
		6 Foreign tax paid	7 Foreign country or U.S. possession **		
		8 Tax-exempt interest **	9 Specified private activity bond interest		
		10 Market discount **	11 Bond premium **		
		12 Bond premium on Treasury obligations **	13 Bond premium on tax-exempt bond **		
Account number (see instructions) 30210022503986	FATCA filing requirement <input type="checkbox"/>	14 Tax-exempt and tax credit bond CUSIP no. **	15 State **	16 State identification no. **	17 State tax withheld **

Form 1099-INT (keep for your records) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

This corrected Form 1099-INT is submitted to rebut a document known to have been submitted by the party identified above as "PAYER," which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business," or connected to a governmental unit, agency, or instrumentality thereof or otherwise constituted gains, profits, or income within the meaning of relevant law.

Under the penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

S [REDACTED] S [REDACTED]

April 11, 2019