

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at www.irs.gov/form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit www.IRS.gov/orderforms. Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

☐ VOID ☐ CORRECTED

ABLE Account Contribution Information

For

File with Form 1096.

For Privacy Act and
Paperwork Reduction
Act Notice, see the
**2015 General
Instructions for
Certain Information
Returns.**

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABLE contributions	OMB No. 1545-2262 2015 Form 5498-QA
		\$	
		2 Rollover contributions	
		\$	
ISSUER'S federal identification no.	BENEFICIARY'S social security number	3 Cumulative contributions	4 Fair market value
		\$	\$
BENEFICIARY'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 If checked, account was opened in 2015 <input type="checkbox"/>	6 Basis of eligibility
		7 Code	
Account number (see instructions)			

**ABLE Account
Contribution
Information**

Copy B

For Beneficiary

This information
is being furnished
to the Internal
Revenue Service.

Form **5498-QA**

(keep for your records)

www.irs.gov/form5498qa

Department of the Treasury - Internal Revenue Service

Instructions for Beneficiary

The information on Form 5498-QA is furnished to you by the issuer of your Achieving a Better Life Experience (ABLE) savings account by March 15, 2016. Form 5498-QA reports contributions and rollover contributions made for you for 2015. For more information, see Pub. 907.

Beneficiary's taxpayer identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the issuer assigned to distinguish your account.

Box 1. Shows ABLE account contributions made in 2015 on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to your ABLE account for 2015 exceeded \$14,000, the excess contributions, plus the earnings on them, must be returned by the date your tax return is due (including extensions), or you may owe a penalty. Check with your ABLE program to verify that excess contributions and earnings are returned. You must keep track of your ABLE account basis (contributions and distributions).

Box 2. Shows any rollover (including a direct rollover) you made in 2015. Generally, any amount rolled over from one ABLE account to

another ABLE account for the benefit of the named beneficiary or a member of the beneficiary's family who is described in section 152(d)(2)(B) is not taxable.

Box 3. Shows the cumulative contributions made to the ABLE account.

Box 4. Shows the FMV of the ABLE account as of the end of the year.

Box 5. The ABLE account was opened in 2015 if the box is checked.

Box 6. These codes show the basis for your ABLE account eligibility. A—eligibility established under 529A(e)(1)(A), SSDI, Title II SSA. B—eligibility established under 529A(e)(1)(A), SSI, Title XVI SSA. C—eligibility established by disability certification under section 529A(e)(1)(B).

Box 7. These codes show the type of disability for which you are receiving ABLE account qualifying benefits. 1—developmental disorders (including autism); 2—intellectual disability; 3—psychiatric disorders; 4—nervous disorders (including blindness and deafness); 5—congenital anomalies (including Downs syndrome); 6—respiratory disorders; 7—other.

Future developments. For the latest information about developments related to Form 5498-QA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498qa.

☐ VOID ☐ CORRECTED

ISSUER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 ABL contributions	OMB No. 1545-2262 2015 Form 5498-QA
		\$	
		2 Rollover contributions	
		\$	
ISSUER'S federal identification no.	BENEFICIARY'S social security number	3 Cumulative contributions	4 Fair market value
		\$	\$
BENEFICIARY'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 Check if account opened in 2015 <input type="checkbox"/>	6 Basis of eligibility
		7 Code	
Account number (see instructions)			

**ABLE Account
Contribution
Information**

Copy C

For Issuer

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2015 General
Instructions for
Certain
Information
Returns.**

Form **5498-QA**

www.irs.gov/form5498qa

Department of the Treasury - Internal Revenue Service

Instructions for Issuer

To complete Form 5498-QA, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 5498-QA.

To order these instructions and additional forms, go to www.irs.gov/form5498qa.

Caution: Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you download and print from the IRS website.

Due dates. Furnish Copy B of this form to the beneficiary (participant) by March 15, 2016.

File Copy A of this form with the IRS by May 31, 2016.

Need help? If you have questions about reporting on Form 5498-QA, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).