

☐ 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. John Doe 123 s 2nd st Maimi, FI - 33139 (123)-456-7899		1 Gross distribution	OMB No. 1545-1760	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$	Form 1099-Q (Rev. April 2025)	
		2 Earnings	For calendar year 2026	
		\$		
PAYER'S/TRUSTEE'S TIN 12-3456789	RECIPIENT'S TIN xxx-xx-123	3 Basis	4 Type of transfer: a ☐ Trustee-to-trustee b ☒ QTP to Roth IRA	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 James Smith		\$	6 Check if the recipient is not the designated beneficiary ☐	
Street address (including apt. no.) 456 w 3rd St		5 Distribution is from: a ☒ Private QTP b ☐ State QTP c ☐ Coverdell ESA		
City or town, state or province, country, and ZIP or foreign postal code Beverly Hills, CA - 90210		7 If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.		
Account number (see instructions) 123456789				

Form **1099-Q** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service