☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-2262
John Doe **123 s 2nd st** **Maimi, Fl - 33139** **(123)-456-7899**	$ **1000**	Form **1099-QA** (Rev. April 2025)
	2 Earnings $	For calendar year **2026**

Distributions From ABLE Accounts

PAYER'S TIN	RECIPIENT'S TIN	3 Basis	4 Program-to-program transfer ☐
12-3456789	**xxx-xx-123**	$	

RECIPIENT'S name	5 Check if ABLE account terminated in the calendar year reported ☐	6 If this box is checked, the recipient is not the designated beneficiary ☐
James Smith Street address (including apt. no.) **456 w 3rd St** City or town, state or province, country, and ZIP or foreign postal code **Beverly Hills, CA - 90210**		
Account number (see instructions) **123456789**		

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.