

Form 1099-Q

(Rev. April 2025)

Department of the Treasury
Internal Revenue Service

Payments From Qualified Education Programs (Under Sections 529 and 530)

Go to www.irs.gov/Form1099Q for instructions and the latest information.

OMB No. 1545-1760



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PAYER'S/TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 Form 1099-Q (Rev. April 2025) For calendar year _____	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy A For Internal Revenue Service Center For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the General Instructions for Certain Information Returns. www.irs.gov/Form1099	
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S TIN		RECIPIENT'S TIN	3 Basis		4 Type of transfer:
RECIPIENT'S name		\$	a <input type="checkbox"/> Trustee-to-trustee		b <input type="checkbox"/> QTP to Roth IRA
Street address (including apt. no.)		5 Distribution is from:	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		a <input type="checkbox"/> Private QTP			
Account number (see instructions)		b <input type="checkbox"/> State QTP			
		c <input type="checkbox"/> Coverdell ESA			

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

Cat. No. 32223J

www.irs.gov/Form1099Q

Department of the Treasury - Internal Revenue Service

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☐ 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.		1 Gross distribution	OMB No. 1545-1760 Form 1099-Q (Rev. April 2025) For calendar year _____	Payments From Qualified Education Programs (Under Sections 529 and 530) 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.	
		\$			
		2 Earnings			
PAYER'S/TRUSTEE'S TIN		RECIPIENT'S TIN	3 Basis		4 Type of transfer: a <input type="checkbox"/> Trustee-to-trustee b <input type="checkbox"/> QTP to Roth IRA
RECIPIENT'S name		\$	5 Distribution is from: a <input type="checkbox"/> Private QTP b <input type="checkbox"/> State QTP c <input type="checkbox"/> Coverdell ESA		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>
Street address (including apt. no.)					
City or town, state or province, country, and ZIP or foreign postal code		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)					

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