Coverdell Education Savings Account (CESA) Contribution Instructions

	DESIGN	ATED BENEFICIARY NAM	IE, ADDRESS, CITY, STATE AND Z	AP	
CESA ACCOUNT NUMBER	SOCIAL SECU	URITY NUMBER (SSN)	DATE OF BIRTH		DAYTIME PHONE NUMBER
					- I Cook si
	RESPONSIBLI	E INDIVIDUAL NAME			RESPONSIBLE INDIVIDUAL
					RELATIONSHIP TO DESIGNATED BENEFICIARY
DAYTIME PHONE NUMBER				1 —	Parent 🗌 Guardian Other
CONTRIBUTOR INFORMATION NAME, ADDRESS, CITY, STATE AND ZIP					YER IDENTIFICATION NUMBE
					DAYTIME PHONE NUMBER
D. Contribution Type and Amore ☐ Regular CESA Contribution	ount* (Select one	e)	\$		
D. Contribution Type and Amo	ount* (Select one	e)	¢		
☐ Rollover to CESA of same D	esignated Benefi	ciary	\$		
☐ Rollover to CESA of a new q	_	-	\$		
☐ Transfer to CESA of same D	-	-	\$		
Transfer to CESA of a new q	_	•	\$plus Earning	as of ¢	
*Amount of rollover or transfer c	ontribution equa	IS Basis of \$	pius Earning	gs 01 3	***************************************
NONA TUREO					
BIGNATURES	1 - 41-1- C		T 41-44 41	- :	d to this assount has the
verify that the information contain direct the custodian/trustee o	ned on this form	of contributions.	I agree that the responsible Additionally, the responsi	e ingiviguai named ble individual w	ill direct the administ
anagement, and distribution of the	ne account as se	t forth in this accou	nt's Coverdell Education	Savings Account	plan agreement and disc
atement as may be amended from ax or legal professional with regar	time to time. I	agree that the custo	dian/trustee cannot give m	e legal advice. I a	gree to seek the guidant
elating to my contribution.	d to this decision	ii. I ilidelililily alid a	igree to note the custodian	trustee narmess	nom any cramis mai ma
Y			& Y		
ignature of Contributor for regular CESA contributions or	ily)	Date	Signature of Custodian	/Trustee	Date
X ignature of Responsible Individua	1	Deta			
signature of Responsible Individuation for rollovers and transfers only)	I	Date			

ADDITIONAL INFORMATION

Purpose. The Coverdell Education Savings Account (CESA) Contribution Instructions form is used to document a CESA contribution transaction.

Additional Documents. Policies of the CESA custodian/trustee or applicable law may require additional documentation.

For Additional Guidance. It is in your best interest to seek the guidance of a tax or legal professional before completing this document. For more information, refer to Internal Revenue Service (IRS) Publication 970, *Tax Benefits for Education*, IRS Notice 97-60 and its successor, instructions to your federal income tax return, your local IRS office, or the IRS's web site at www.irs.gov.

Terms. A general understanding of the following terms may be helpful in completing your transactions.

Basis. An amount that is not tax deductible when originally contributed and not taxable upon distribution. Refer to the IRS reporting instructions for CESAs for further information.

Contributor. Any individual or other entity can be a CESA contributor. The responsible individual may also be a contributor.

Earnings. Net gains and losses on investments. Refer to the IRS reporting instructions for CESAs for further information.

Qualified Designated Beneficiary. A qualified designated beneficiary is a family member of an existing designated beneficiary. In addition to the spouse of the designated beneficiary, members of the designated beneficiary's family are defined under Internal Revenue Code (IRC) Sections 529(e)(2) and 152(a) respectively as:

- a son or daughter, or a descendant of either
- a brother, sister, stepbrother, or stepsister
- the father or mother, or an ancestor of either
- a stepfather or stepmother
- a son or daughter of a brother or sister
- a brother or sister of the father or mother
- ◆ a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law
- the spouse of any individual described above
- first cousin of the designated beneficiary

Responsible Individual. The responsible individual is generally the parent or legal guardian of the designated beneficiary but, in some circumstances, may be the designated beneficiary or another individual. The responsible individual shall have the power to direct the custodian/trustee concerning administration, management, investment, movement, and distribution of the account. Refer to the CESA agreement, disclosure statement, or amendments thereto for specific guidance on the responsible individual's role and responsibilities.