COVERDELL EDUCATION SAVINGS ACCOUNT WITHDRAWAL STATEMENT

DESIGNATED BENEFICIARY'S NAME AND ADDRESS				COVERDELL ESA TRUSTEE'S OR CUSTODIAN'S NAME AND ADDRESS					
Social Security Number Date of Birth Home Phone			C	Coverdell ESA Account Identification			Trustee's or Custodian's Phone Number		
		DISTR	RIBUTION INFO	RMAT	ION				
Until I give the Trustee or Cu	ustodian written instru	actions to the contrary, I	direct the Trustee	or Cus	odian to distribute th	e amount requested	as follows.		
Distribution Reason				Special Payment Instructions					
I direct the Trustee or Custodian to make a distribution from the Coverdell ESA following reason.				Please pay all or part of the Coverdell ESA identified above.					
Transfer (Transfers are reportable to the IRS.)				Please make a payment from the Coverdell ESA identified above to:					
☐ Disability ☐ Death				(Name of Recipient)					
Excess Contribution Removal*				(Address of Recipient)					
Prohibited Transaction				Is the recipient the Coverdell ESA Designated Beneficiary? Yes No					
General Distribution					nmencement Date		ribution Amount		
*If Excess Contribution Removal was selected, please answer the following Is the excess contribution being removed on or before May 31 of the year follo the year for which the contribution was made?				Entire Account Specify Amount \$					
No (Use Code 1.)				Frequency					
Yes (Complete the following to determine the appropriate Code.)									
Was the excess contribution made during the prior year? Yes (Use Code No (Use Code									
			ANCIAL INFOR						
Asset Qu				mount	Quantity Or Amo			Distribute	
	Description		In Coverdell	ESA	To Be Distribute	ed Immediat	ely At Maturity	In Kind (not applicable for transfers)	
1.									
2.								片	
2.									
2. 3. 4.	/Cl		Fi-		Ludabla da Faranza				
2. 3. 4.	ees/Charges		Earnin	ıgs Attri	butable to Excess	NET D	ISTRIBUTION A	MOUNT	
2. 3. 4.	ees/Charges	BASIS AN				NET D	ISTRIBUTION A	MOUNT	
2. 3. 4. F o	ees/Charges		Earnin D EARNINGS II npleted by Trustee	NFORM	IATION	NET D	ISTRIBUTION A	MOUNT	
2. 3. 4.		To be con	D EARNINGS II	NFORM or Cus	IATION codian.	B		MOUNT	
2. 3. 4. Fo	tion Amount (as show	To be connabove), the distribution	D EARNINGS II npleted by Trustee n consists of the f	NFORM or Cus	IATION codian.	NET D		MOUNT	
2. 3. 4. Fe Select One: Of the total Net Distribut	tion Amount (as show n has provided Coverc to facilitate a transfer	To be connabove), the distribution above), the distribution tell ESA Basis and Earning request, the IRS 1099-Q	D EARNINGS In appleted by Trustee in consists of the fings on a separate instructions state	NFORM or Cus. Following form. that the	IATION odian. g: Basis : Earnings : distributing Coverdel	SS	ıstodian is required	to provide	
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Select One: Of the total Net Distribut The Trustee or Custodiar NOTE: If this distribution is the receiving Coverdell ESA Tr	tion Amount (as shown has provided Coverce to facilitate a transfer rustee or Custodian with party to authorize paying blicable to Withdrawal isions regarding this was shown to be shown	n above), the distribution the less and Earns and Earns are quest, the IRS 1099-Q that a statement reporting the ment(s) from this Covers on page 2 of this form withdrawal are my own.	D EARNINGS II mpleted by Trustee In consists of the fi ings on a separate instructions state the earnings port SIGNATURE dell ESA and that and agree to abid I expressly assum	NFORM or Custon form. that the tion of the custon form of the custon form.	Earnings distributing Coverded e distribution within mation provided by reservales and condition	I ESA Trustee or Cu 30 days of the distribute is true and accur	ustodian is required bution or by Januar ate. I have read and	to provide y 10th, understand by the	
Select One: Of the total Net Distribution is a the receiving Coverdell ESA Trushichever is earlier. I certify that I am the proper I the Rules and Conditions App Trustee or Custodian. All decidents	tion Amount (as shown has provided Covered to facilitate a transfer rustee or Custodian with the party to authorize pays blicable to Withdrawal isions regarding this with the Trustee or Custodian tr	n above), the distribution the less and Earns and Earns are quest, the IRS 1099-Q that a statement reporting the ment(s) from this Covers on page 2 of this form withdrawal are my own.	D EARNINGS II mpleted by Trustee In consists of the fings on a separate instructions state the earnings port SIGNATURE dell ESA and that and agree to abid I expressly assum d responsible.	NFORM or Custon form. that the tion of the custon form of the custon form.	Earnings distributing Coverded e distribution within mation provided by reservales and condition	I ESA Trustee or Cu 30 days of the distribute is true and accur	ustodian is required bution or by Januar ate. I have read and	to provide y 10th, understand by the	
Select One: Of the total Net Distribution is a the receiving Coverdell ESA Trushichever is earlier. I certify that I am the proper I the Rules and Conditions App Trustee or Custodian. All decidents	tion Amount (as shown has provided Coverd to facilitate a transferrustee or Custodian with party to authorize payalicable to Withdrawal isions regarding this was Trustee or Custodian (Coverd	n above), the distribution above), the distribution above), the distribution and Earn request, the IRS 1099-Q that a statement reporting ment(s) from this Coverts on page 2 of this form withdrawal are my own.	D EARNINGS II mpleted by Trustee In consists of the fings on a separate instructions state the earnings port SIGNATURE dell ESA and that and agree to abid I expressly assum d responsible.	NFORM or Custon form. that the tion of the custon form of the custon form.	Earnings distributing Coverded e distribution within mation provided by reservales and condition	I ESA Trustee or Cu 30 days of the distribute is true and accur	ustodian is required bution or by Januar ate. I have read and as been given to me s which may arise f	to provide y 10th, understand by the	

#5314 (4/2006) Page 1 of 2 ©2007 Ascensus, Inc., Brainerd, MN

Rules and Conditions Applicable To Withdrawals

GENERAL INFORMATION

The Coverdell ESA Responsible Individual (you) must supply all requested information so the Trustee or Custodian can do the proper tax reporting.

DISTRIBUTION REASON

You are required to give the reason for taking the withdrawal from the Coverdell ESA.

Transfer. Check this box if the distribution was made directly (trustee-to-trustee transfer) from one Coverdell ESA to another Coverdell ESA. A transfer is reported to the IRS on Form 1099-Q by checking box 4. The Trustee or Custodian may also choose to report the transfer by using a Code 1 in the blank box below boxes 5 and 6 on the Form 1099-Q.

Disability. Check this box if the distribution was made after the Designated Beneficiary was disabled. Check this box only if the disability renders the Designated Beneficiary unable to engage in any substantial gainful activity and it is medically determined that the condition will last continuously for at least 12 months or lead to his or her death. Disability distributions are reported to the IRS on Form 1099-Q. The Trustee or Custodian may also choose to report the disability distribution by using a Code 4 in the blank box below boxes 5 and 6 on the Form 1099-Q.

Death. If this distribution will be made to a death beneficiary, proof, in a form acceptable to the Trustee or Custodian, must be provided to verify entitlement to receive the distribution. Death distributions are reported to the IRS on Form 1099-Q. The Trustee or Custodian may also choose to report the death distribution by using a Code 5 in the blank box below boxes 5 and 6 on the Form 1099-Q.

Excess Contribution Removal. If an excess contribution was made to the Coverdell ESA, you must take the appropriate steps to remove the distribution. Depending upon when you take the necessary corrective action and the amount of the excess contribution, there may be an IRS excess contribution penalty and or tax. The removal of excess contributions is reported to the IRS on Form 1099-Q. The Trustee or Custodian may also choose to report the removal of the excess contribution by using Code 2 or 3 in the blank box below boxes 5 and 6 on the Form 1099-Q depending on the timing of the removal.

Prohibited Transaction. If a prohibited transaction as defined in IRC Section 530(e) has occurred, there may be an IRS penalty. If the prohibited transaction is not timely corrected, an additional penalty may apply. Prohibited transactions are reported to the IRS on Form 1099-Q. The Trustee or Custodian may also choose to report the prohibited transaction by using a Code 6 in the blank box below boxes 5 and 6 on the Form 1099-Q.

General Distribution. Any distribution taken for any reason other than those previously listed. For example, a direct payment to the educational facility for education expenses of the Designated Beneficiary would be included in this category and reported to the IRS on Form 1099-Q. The Trustee or Custodian may choose to report the distribution by using Code 1 in the blank box below boxes 5 and 6 on the Form 1099-Q.

BASIS AND EARNINGS

The earnings (or loss) on the gross amount distributed from a Coverdell ESA are calculated using the earnings ratio described in Proposed Regulations Section 1.529-3 and Notice 2001-81.

SIGNATURES

The signature of the Coverdell ESA Responsible Individual is required to certify that the information provided is true and correct and that the Designated Beneficiary is aware of all the circumstances affecting this Coverdell ESA withdrawal.