

Foresters Financial Services, Inc.
Raritan Plaza I, 8th Floor
Edison, NJ 08837-3620
(800) 423-4026

**TRUSTEE'S or ISSUER'S
Federal Identification No.**

13-2608328

2017 Form 5498-ESA

**COPY B
For Beneficiary**

**OMB No. 1545-1815
COVERDELL ESA CONTRIBUTION INFORMATION**

The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.

Beneficiary's Name, Address, City, State, and Zip Code

Mary Johnson
2345 Main Street
Somewhere MN 55109

Beneficiary's Social Security Number

XXX-XX-1111

SAMPLE

CORRECTED (if checked)

Name of Fund, Account Number and Customer Number	1. Coverdell ESA Contributions	2. Rollover Contributions
FIRST INVESTORS OPPORTUNITY FUND - A 35V 0000012345 0001392412-001	\$600.00	\$0.00
FIRST INVESTORS SELECT GROWTH FUND - A 42V 0000055555 0001392412-001	\$600.00	\$0.00

Keep for Your Records

Instructions for Beneficiary

The information on Form 5498-ESA is furnished to you by the trustee or issuer of your Coverdell education savings account (ESA) by April 30, 2018. Form 5498-ESA reports contributions and rollover contributions made for you for 2017. For more information about Coverdell ESAs, see Pub. 970.

Beneficiary's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the trustee/issuer assigned to distinguish your account.

Box 1. Shows Coverdell ESA contributions made in 2017 and through April 17, 2018, for 2017, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2017 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, 2018, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

Box 2. Shows any rollover (including a direct rollover and contribution of a military death gratuity) you made in 2017. Generally, any amount rolled over from one Coverdell ESA to another Coverdell ESA for the benefit of the named beneficiary or a member of the beneficiary's family who is under age 30 (except for a beneficiary with special needs) is not taxable.

Future developments. For the latest information about developments related to Form 5498-ESA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498esa.