

This information is being furnished to the Internal Revenue Service.

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

Participant's Social Security Number

**SAMPLE**

CORRECTED (if checked)

Fund Name		Account Number	Customer Number
1. IRA contributions (other than amounts in boxes 2-4, 8-10)	2. Rollover contributions	3. Roth IRA conversion amount	4. Recharacterized contributions
5. Fair market value of account	8. SEP contributions	9. SIMPLE contributions	10. Roth IRA contributions
7. IRA <input type="checkbox"/>	SEP <input type="checkbox"/>	SIMPLE <input type="checkbox"/>	ROTH IRA <input type="checkbox"/>
11. If checked, required minimum distribution for 2018 <input type="checkbox"/>			

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Keep for Your Records

## Instructions for Participant

The information on Form 5498 is submitted to the Internal Revenue Service by the trustee or issuer of your individual retirement arrangement (IRA) to report contributions, including any catch-up contributions, required minimum distributions (RMDs), and the fair market value (FMV) of the account. For information about IRAs, see Pubs. 590-A, 590-B, and 560.

**Participant's identification number.** For your protection, this form may show only the last four digits of your SSN, ITIN, ATIN, or EIN. However, the trustee or issuer has reported your complete identification number to the IRS.

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

**Box 1.** Shows traditional IRA contributions for 2017 you made in 2017 and through April 17, 2018. These contributions may be deductible on your Form 1040 or 1040A. However, if you or your spouse was an active participant in an employer's pension plan, these contributions may not be deductible. This box does not include amounts in boxes 2-4 or 8-10.

**Box 2.** Shows any rollover, including a direct rollover to a traditional IRA or Roth IRA, or a qualified rollover contribution (including a military death gratuity, SGLI payment, or qualified settlement income) to a Roth IRA you made in 2017. It does not show any amounts you converted from your traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA. They are shown in box 3. See the Form 1040 or 1040A instructions for information on how to report rollovers. If you have ever made any nondeductible contributions to your traditional IRA or SEP IRA and you did not roll over the total distribution, use Form 8606 to figure the taxable amount. If property was rolled over, see Pub. 590-A. For a qualified rollover to a Roth IRA, also see Pub. 590-A.

**Box 3.** Shows the amount converted from a traditional IRA, SEP IRA, or SIMPLE IRA to a Roth IRA in 2017. Use Form 8606 to figure the taxable amount.

**Box 4.** Shows amounts recharacterized from transferring any part of the contribution (plus earnings) from one type of IRA to another. See Pub. 590-A.

**Box 5.** Shows the FMV of all investments in your account at year end. However, if a decedent's name is shown, the amount reported may be the FMV on the date of death. If the FMV shown is zero for a decedent, the executor or administrator of the estate may request a date-of-death value from the financial institution.

**Box 7.** May show the kind of IRA reported on this Form 5498.

**Boxes 8 and 9.** Shows SEP (box 8) and SIMPLE (box 9) contributions made in 2017, including contributions made in 2017 for 2016, but not including contributions made in 2018 for 2017. If made by your employer, do not deduct on your income tax return. If you made the contributions as a self-employed person (or partner), they may be deductible. See Pub 560.

**Box 10.** Shows Roth IRA contributions you made in 2017 and through April 17, 2018. Do not deduct on your income tax return.

**Box 11.** If the box is checked, you must take an RMD for 2018, in which event please contact Foresters Financial Services at (800) 423-4026 for the amount of the RMD for 2018 and the date by which that RMD must be distributed to avoid the excise tax mentioned below. An RMD may be required even if the box is not checked. If you do not take the RMD for 2017, you are subject to a 50% excise tax on the amount not distributed. See Pub. 590-B for details.

**Future developments.** For the latest information about developments related to Form 5498 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5498](http://www.irs.gov/form5498).