

VOID  CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution	OMB No. 1545-1760  <b>2007</b>  Form <b>1099-Q</b>	<b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b>  <b>Copy C For Payer</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>
		\$		
2 Earnings				
\$				
PAYER'S/TRUSTEE'S federal identification no.	RECIPIENT'S social security number	3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	
RECIPIENT'S name	5 Check one: <ul style="list-style-type: none"> <li>• Qualified tuition program—            Private <input type="checkbox"/> or State <input type="checkbox"/></li> <li>• Coverdell ESA <input type="checkbox"/></li> </ul>		6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

Form **1099-Q**

Department of the Treasury - Internal Revenue Service

### Instructions for Payers/Trustees

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-Q are the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Form 1099-Q. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you download from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2008.

File Copy A of this form with the IRS by February 28, 2008. If you file electronically, the due date is March 31, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-Q, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. The service site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).