

VOID CORRECTED

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number		1 Gross distribution \$	OMB No. 1545-1760 2009 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530) Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		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 Street address (including apt. no.) City, state, and ZIP code Account number (see instructions)		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 Check if the recipient is not the designated beneficiary <input type="checkbox"/>	

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 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 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 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, 3921, 3922, or 5498 that you download from the IRS website.

Due dates. Furnish Copy B of this form to the recipient by February 1, 2010.

File Copy A of this form with the IRS by March 1, 2010. If you file electronically, the due date is March 31, 2010. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically. 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).