

2016	1040	US	Education Distributions (ESA's and QTP's)	14.3
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Please enter all pertinent 2016 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

		2016 Amount	2015 Amount
No. <input style="width:40px;" type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....	143	
	Elementary & secondary education (net of nontaxable benefits).....	307	
	Form 1099-Q:		
	Gross distributions (Box 1).....	301	
	Earnings (Box 2).....	302	
	Basis (Box 3).....	303	
	Rollover: 1=nontaxable, 2=taxable (Box 4).....	304	
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ..	2	
	ESA's only:		
	2016 contributions to this ESA.....	142	
Value of this account at 12/31/16 (plus outstanding rollovers) ..	144		
Basis in this ESA as of 12/31/15.....	165		

No. <input style="width:40px;" type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....	143	
	Elementary & secondary education (net of nontaxable benefits).....	307	
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	ESA's only:		
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Value of this account at 12/31/16 (plus outstanding rollovers) ..	144		
Basis in this ESA as of 12/31/15.....	165		