

## Handling distributions from an ABLÉ account (1099-QA)

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				<b>Distributions From ABLÉ Accounts</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Gross distribution \$ _____	OMB No. 1545-2262 Form <b>1099-QA</b> (Rev. January 2023) For calendar year 20____	
		<b>2</b> Earnings \$ _____		
PAYER'S TIN	RECIPIENT'S TIN	<b>3</b> Basis \$ _____	<b>4</b> Program-to-program transfer <input type="checkbox"/>	<b>Copy A For Internal Revenue Service Center File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
RECIPIENT'S name		<b>5</b> Check if ABLÉ account terminated in the calendar year reported <input type="checkbox"/>	<b>6</b> Check if the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)				
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				
Form <b>1099-QA</b> (Rev. 1-2023)    Cat. No. 67554X    www.irs.gov/Form1099QA    Department of the Treasury - Internal Revenue Service		<b>Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page</b>		

Question the client whether the withdrawn funds were used in support of their disability. If so, it is not taxable and need not be entered. If not, it is out of scope. Just keep your 1099-QA and 5498QA with your tax records.