



Reporting your distribution on your tax return

Your distribution will be reported to the IRS on Form 1099-Q, *Payments From Qualified Education Programs*, for the year in which you take the distribution. We suggest you consult your tax advisor because there may be additional tax reporting, penalties or taxes due on this distribution. The distribution will be reported as one of the following on Form 1099-Q:

- **A return of an excess contribution plus earnings**

If the distribution occurs prior to May 31, removal of an excess Coverdell Education Savings Account (ESA) contribution is reported as a corrective distribution. Earnings associated with the excess amount are also removed and reported as part of the corrective distribution.

- **A Coverdell Education Savings Account distribution**

After May 31, net earnings on the excess amount remain in the account. Net earnings consist of reinvested dividends, capital gains and appreciation earned on the excess amount.

Note: To avoid an excise tax imposed by the IRS, remove an excess contribution by May 31. American Funds must receive your distribution request prior to 4 p.m. Eastern time on May 31 in order to meet the deadline.

1 Recipient information

First name of recipient	MI	Last	Account number
Address		City	State ZIP
Email address*		() Daytime phone	

*Your privacy is important to us. For information on our privacy policies, visit www.capitalgroup.com.

2 Method of removal

If you need additional space, attach a separate page.

Complete the following information:

A. Total amount of excess contribution(s) to be distributed \$ _____

B. Tax year to which the excess contribution was applied _____
(yyyy)

C. Capital Bank and Trust Company (CB&T) will calculate the gains or losses attributable to the excess contribution being removed in accordance with IRS guidelines. The amount removed from your account will be adjusted to reflect gains or losses. Provide instructions below for how you would like the adjusted amount to be removed.

Note: If instructions are not provided below, any amount removed will be removed in the same percentage as originally invested.

Fund name or number	Percentage
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %



3 Reallocation of amount removed

Select all that apply.

- A. ☐ Reinvest \$ _____; listed below are the fund(s) and percentage(s) to go into each fund for my existing Coverdell ESA as a current-year contribution (subject to age restrictions and not to exceed the contribution limit). If reinvestment instructions are not provided below, the amount removed will be reinvested into the same fund(s) and share class.

Fund name or number	Percentage
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %

Unless you provide instructions below, any amounts removed and not reinvested in the Coverdell ESA will be returned by check. If reinvestment instructions are not provided below, the amount removed will be reinvested in the same fund(s) and share class.

- B. ☐ Reinvest \$ _____

Select one of the following two options:

☐ Reinvest the amount provided above in my existing American Funds account, _____
Account number

☐ Reinvest the amount provided above in a new American Funds account. I have attached an account application.

Identify below how the reinvested funds are to be allocated. List the fund name or number and the percentage for that fund:

Fund name or number	Percentage
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %

- C. ☐ Issue a check payable to the current authorized person's name and address on file with American Funds Service Company®
(Electronic deposit to bank accounts via Automated Clearing House (ACH) is not available.)



4 Authorization and signature guarantee

I direct CB&T to make distributions from the Coverdell ESA in the manner I have indicated, and I assume sole responsibility for the tax consequences of the above election. I certify that the information herein is accurate and that I am entitled to receive the payments for which I have applied.

In consideration of CB&T acting on such instructions and processing such transactions, or should I not be entitled to all or any part of the payments for which I have applied, I agree to hold harmless and indemnify CB&T; any of its affiliates or mutual funds managed by such affiliates; and each of their respective directors; trustees; officers; employees; and agents from any losses, expenses, costs or liability (including attorney fees) that may be incurred as a result of CB&T acting on such instructions.

_____	X	_____ / ____ / ____
Name of authorized person (print)	Signature of authorized person	Date (mm/dd/yyyy)

This document may not be signed using Adobe Acrobat Reader's "fill and sign" feature.

A signature guarantee is required if the distribution request is:

Stamp signature or medallion guarantee here.

- greater than \$125,000

OR

- being mailed to the address of record and the address has changed in the last 10 calendar days.

If required, the signature must be guaranteed by a bank, savings association, credit union, member firm of a domestic stock exchange or the Financial Industry Regulatory Authority that is an eligible guarantor institution. **A notary public is NOT an acceptable guarantor.** The guarantee must be in the form of a stamp or a typewritten or handwritten guarantee that is accompanied by a raised corporate seal.

If a signature guarantee is required, this form must be mailed.

If mailing, choose the service center for your state. Mail the form to the Indiana Service Center if you live outside the U.S.



American Funds Service Company
P.O. Box 6164
Indianapolis, IN 46206-6164

Overnight mail address
12711 N. Meridian St.
Carmel, IN 46032-9181



American Funds Service Company
P.O. Box 2560
Norfolk, VA 23501-2560

Overnight mail address
5300 Robin Hood Rd.
Norfolk, VA 23513-2430

Investor upload www.capitalgroup.com/submit

Financial professional upload www.capitalgroup.com/upload

Fax (888) 421-4371

For more information, contact your financial professional, visit www.capitalgroup.com or call us at (800) 421-4225.