

Instructions for Trustee or Issuer

To complete Form 5498-ESA, use:

- The 2022 General Instructions for Certain Information Returns, and
- The 2022 Instructions for Form 5498-ESA.

To get or to order these instructions, go to www.irs.gov/EmployerForms.

Filing and furnishing. For filing and furnishing instructions, including due dates, and requesting filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

Need help? If you have questions about reporting on Form 5498-ESA, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).