



## 2009 YEAR-END TAX REMINDERS

Save for college. Save on taxes.

- Contributions for the 2009 tax year are due at the Utah Educational Savings Plan office before **5:00 p.m. (Mountain Time), Thursday, December 31, 2009**. (This includes online contributions.) Mailed contributions postmarked on or before this date but **not received** at the Utah Educational Savings Plan office until 2010 will be applied as a 2010 contribution and qualify towards the 2010 tax credit.
- In 2009, Utah taxpayers can claim a 5 percent tax credit on UESP contributions. If filing an individual tax return, contributions up to \$1,740 *per beneficiary* count toward the credit. If filing a joint return, contributions up to \$3,480 *per beneficiary* count toward the credit. To receive the credit, the beneficiary on the account must have been designated as such before their 19th birthday.
- Utah residents do not receive a Utah state tax credit for contributions to other states' 529 plans.
- For more information, call 800.418.2551 or visit our Web site at [www.uesp.org](http://www.uesp.org).

### Instructions for sending your contribution.

**1**

**ONLINE**

1. Go to [www.uesp.org](http://www.uesp.org)
2. Log into *Account Access*
3. Click *Manage Contributions* and select a contribution type
4. Enter banking information

*Carefully enter and verify your banking information*

**2**

**STANDARD MAIL**

Utah Educational Savings Plan  
PO Box 145100  
Salt Lake City, UT 84114-5100

*Allow adequate time to mail your contribution*

*Write the account number and beneficiary's name on the check*

**3**

**HAND/OVERNIGHT DELIVERY**

Utah Educational Savings Plan  
Board of Regents Building  
Gateway 2, 60 South 400 West  
Salt Lake City, UT 84101-1284

*If delivering in person, allow adequate time to find parking*

*Write the account number and beneficiary's name on the check*



For UESP Use Only	O
UESP Account _____	
Date Received by UESP _____	
User Initials _____	

## Form 215

# Liquidated Funds Transfer: 529 Plan, ESA, or Savings Bonds

- Use this form to transfer **liquidated funds** from another 529 plan, a Coverdell Education Savings Account (ESA), or qualified U.S. Savings Bonds to an existing UESP account.
- **If you have not yet established a UESP account**, please complete and enclose an Account Agreement (form 100) or open an account online at [www.uesp.org](http://www.uesp.org) before submitting this form.
- To rollover liquidated funds into UESP from another 529 plan, enclose documentation from the other 529 plan, showing the portion of the amount that is principal and the portion that is earnings. If you do not provide this documentation, the full amount will be considered earnings, which could result in a greater proportion of your account being subject to taxes and tax penalties in case of an unqualified withdrawal. *A rollover from one 529 plan to another 529 plan for the benefit of the same beneficiary can occur only once every 12 months.*
- To transfer liquidated funds from a Coverdell ESA, enclose documentation from the financial company that held the Coverdell ESA, showing the portion of the amount that is principal and the portion that is earnings. If you do not provide this documentation, the full amount will be considered earnings, which could result in a greater proportion of your account being subject to taxes and tax penalties in case of an unqualified withdrawal.
- To transfer a liquidated U.S. Savings Bond, please enclose form 1099-INT, or a statement from the financial institution showing the interest paid upon redemption of the bonds. If you do not provide this documentation, the full amount will be considered earnings, which could result in a greater proportion of your account being subject to taxes and tax penalties in case of an unqualified withdrawal.
- Please print clearly—preferably in capital letters, using black or blue ink.
- To ask questions about completing this form, contact us toll-free at 800.418.2551 on business days from 8:00 a.m. to 5:00 p.m., Mountain Time.
- Return this form and required documentation to: UESP, PO Box 145100, Salt Lake City, UT 84114-5100. For overnight delivery, send to: UESP, Board of Regents Building, Gateway 2, 60 South 400 West, Salt Lake City, UT 84101-1284. You may also fax this form to 800.214.2956.

## 1 UESP Account Information

A UESP account must be opened prior to submitting this form.

UESP Account Number _____	Account Owner/Agent's Last Name _____	First Name _____
Beneficiary's Last Name _____		First Name _____

## 2 Money Source

Indicate the source of the liquidated funds.

529 plan account (check is enclosed)

Plan name: \_\_\_\_\_

Coverdell ESA (check is enclosed)

Institution where ESA was held: \_\_\_\_\_

Qualified U.S. Savings Bonds (check is enclosed)

Check the box that applies:

The beneficiary of the original account is the same as the beneficiary named in section 1.

The beneficiary of the original account is different from the beneficiary named in section 1, but is a family member.

Original Beneficiary's Name \_\_\_\_\_

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### 3 Signature Authorization

By signing below,

- I certify that I have read the Program Description and understand the rules governing qualified withdrawals from 529 plans, Coverdell ESAs, or qualified U.S. Savings Bonds, as applicable.
- If the beneficiary listed on the other 529 plan account, the Coverdell ESA account, or U.S. Savings Bonds is different from the beneficiary of the UESP account in section 1, I certify that the beneficiaries are family members, as defined in the UESP Program Description.
- I understand that if UESP does not receive a statement showing the principal and earnings components of the contribution, UESP will treat the entire contribution as earnings.
- I understand that a rollover from one 529 plan to another 529 plan for the same beneficiary can only take place once every 12 months.
- I certify that the information on this form is true and accurate.



\_\_\_\_\_  
Signature of UESP Account Owner/Agent

\_\_\_\_\_  
Date (mm/dd/yyyy)

\_\_\_\_\_  
Name of UESP Account Owner/Agent (please print)

\_\_\_\_\_  
Title (if signed on behalf of a trust, corporation, or other institution)