



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.

Instructions for sending your contribution.

1

ONLINE

1. Go to 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



Form 510

Beneficiary Change/Correction

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

- Complete this form to change the beneficiary on a current UESP account to another beneficiary or to make corrections regarding the current beneficiary.
- 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 any 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.

Important Requirements and Tax Considerations

- The beneficiary cannot be changed on a UESP custodial account.
- The new beneficiary on this form MUST BE a "member of the family" of the current beneficiary, as defined in the Program Description. Otherwise, the change will be considered a non-qualified withdrawal and cannot be processed. Instead, you must submit a completed Withdrawal Request form (form 300). If you take a non-qualified withdrawal, the earnings will be subject to federal and applicable state income taxes, a federal penalty tax, and recapture of previously taken Utah state income tax credits or deductions.
- A change in beneficiary may result in a gift tax or generation-skipping transfer tax. Please consult your tax adviser.
- For account owners who are Utah taxpayers: If the current beneficiary was under age 19 when the account was opened and the new beneficiary is age 19 or older, you must recapture any previous amount deducted from your Utah state taxes. Also, no credit or deduction will be allowed for the current year's contributions or any future contributions to any beneficiary over age 19.

1 Account Owner/Agent Information

UESP Account Number	Current Beneficiary's Last Name	First Name
Account Owner/Agent's Last Name	First Name	Daytime Phone (including area code)

2 Corrections to Current Beneficiary Information

Please attach a copy of legal documentation. **The change will not be made without proper documentation.**

This is a name change only.

U.S. Social Security Number (Required)	OR	Taxpayer Identification Number (Required)	Date of Birth (mm/dd/yyyy)
Last Name	First Name	Middle Name	
Mailing Address (if your mailing address is a PO Box, a physical address must be provided below)			
City	State	Zip Code	
Physical Address (if different from mailing address)			
City	State	Zip Code	

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3 New Beneficiary Information

To request an investment option change with this beneficiary change, please complete and attach the Investment Option Change form (form 405).

U.S. Social Security Number (Required) OR Taxpayer Identification Number (Required) Date of Birth (mm/dd/yyyy)

Last Name First Name Middle Name

Mailing Address (if your mailing address is a PO Box, a physical address must be provided below)

City State Zip Code

Physical Address (if different from mailing address)

City State Zip Code

The new beneficiary is a member of the family of the current beneficiary, as defined in the Program Description.

Check all boxes that apply to the new beneficiary:

U.S. citizen or resident alien

Currently under age 19

Currently enrolled in college or university

Relationship to account owner: Child Grandchild Niece/Nephew Spouse Self Other

4 Signature Authorization

By signing below,

- a. I authorize the correction or change of beneficiary for my account.
- b. I certify that if I am requesting a change of beneficiary, the new beneficiary is a "member of the family" of the current beneficiary, as defined in the Program Description.
- c. I certify that I have read and agree to the terms and conditions of the Program Description and the Account Agreement I signed when I opened the UESP account.
- d. I certify that the information on this form is true and accurate.



Signature of Account Owner/Agent

Date (mm/dd/yyyy)

Name of Account Owner/Agent (please print)

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