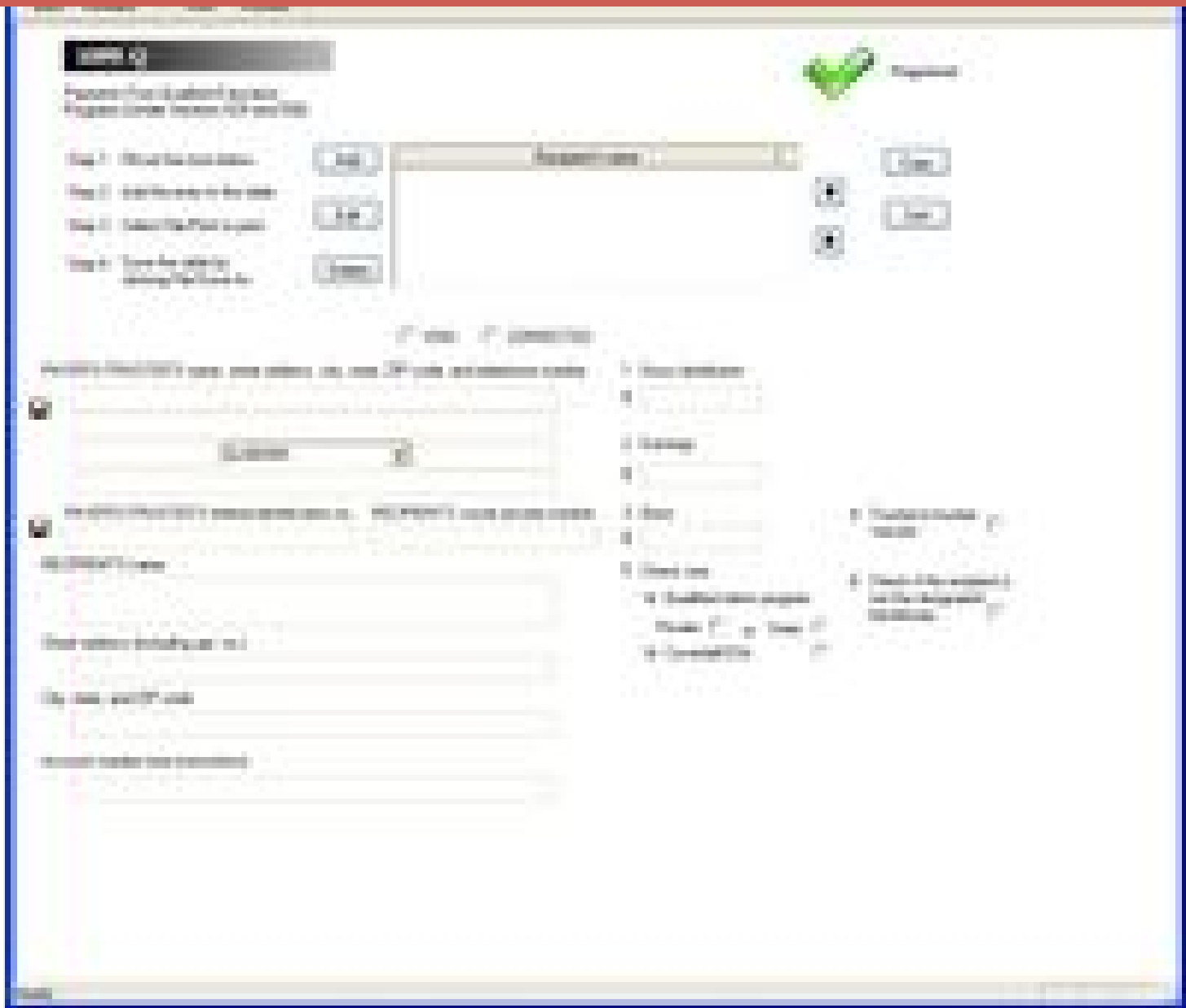


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Payment from Qualified Education Programs (Under Sections 529 and 530)

Form 1099-Q is an IRS form that an individual who receives distributions from a Coverdell Education Savings Account (ESA) receives from his or her respective investment company.

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