

VIRTUS MUTUAL FUNDS
 P.O. BOX 9874
 PROVIDENCE RI 02940-8074



CORRECTED (if checked)

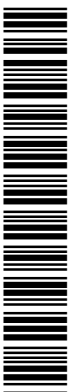
For additional information, please call:
1-800-243-1574

Beneficiary's Name and Address:
 00001 02 VIR001
 EDUCATIONAL SAVINGS ACCT
 JOHN Q. PUBLIC
 123 STREET NAME
 HOMETOWN ST 99999-9999

2021 FORM 5498-ESA
COVERDELL ESA
CONTRIBUTION
INFORMATION
 Copy B For Beneficiary

BENEFICIARY'S TIN
 ***-**-6666

Trustee's / Issuer's Name Trustee's / Issuer's TIN Fund & Account Number	1. Coverdell ESA Contributions	2. Rollover Contributions
VIRTUS PRIME RATE RESERVES 99-9999999 0032 - *****6666	\$9,900.00	



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This information is being furnished to the IRS.

FORM 5498-ESA (Keep for your records) Department of the Treasury-Internal Revenue Service

Instructions for Beneficiary

This information is reported to the Internal Revenue Services (IRS).

Beneficiary's Name and Address. Your registration and mailing address. You are the beneficiary of the account(s) listed on this form.
Trustee's/Issuer's Name. The Issuer of your Coverdell ESA.

Please note that certain boxes listed in these instructions may not be reflected on your Form 5498-ESA because they do not apply to your investment.

The information on Form 5498-ESA is furnished to you by the trustee or issuer of your Coverdell education savings account (ESA) by May 2, 2022. Form 5498-ESA reports contributions and rollover contributions made for you for 2021. For more information about Coverdell ESAs, see Pub. 970.

Beneficiary's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the payer has assigned to distinguish your account. For your protection, this form may show only the last four digits of your account number.

Box 1. Shows Coverdell ESA contributions made in 2021 and through April 18, 2022, for 2021, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2021 exceeded \$2,000, you must withdraw the excess, plus earnings, by June 1, 2021, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

Box 2. Shows any rollover (including a direct rollover and contribution of a military death gratuity) you made in 2021. Generally, any amount rolled over from one Coverdell ESA to another Coverdell ESA for the benefit of the named beneficiary or a member of the beneficiary's family who is under age 30 (except for a beneficiary with special needs) is not taxable.

Future developments. For the latest information about developments related to Form 5498-ESA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form5498ESA.