

Virginia College Savings Plan

PLEASE COMPLETE ONLY IF YOU ARE FUNDING YOUR ACCOUNT WITH PROCEEDS FROM A COVERDELL EDUCATION SAVINGS ACCOUNT (EDUCATION IRA) OR SERIES EE OR I U.S. SAVINGS BONDS

I am funding this account with proceeds from (check all boxes that apply):

- A Coverdell Education Savings Account (formerly called an Education IRA)
- Qualified U.S. Savings Bonds

Please provide appropriate documentation showing the earnings portion of any transfer of funds from these sources. For funds transferred from a Coverdell Education Savings account, appropriate documentation is an account statement issued by the financial institution that acted as trustee or custodian of the education savings account showing basis and earnings in the account at the time of distribution. For funds transferred from the redemption of qualified Series EE or I U.S. Savings Bonds, appropriate documentation is either a statement, a Form 1099-INT issued by the financial institution that redeemed the bonds, or an IRS Form 8815, showing interest from the redemption of the bonds.

I understand that if I do not provide this documentation to the Virginia College Savings Plan within 90 days from the receipt of the funds, the entire amount will be treated as earnings in computing the earnings portion of any subsequent withdrawal from the account, which may be taxable to you at that time.

If you make a subsequent contribution to this account that is a rollover/transfer from another Section 529 qualified tuition program, a Coverdell Education Savings Account or qualified U.S. Savings Bonds, you must also provide appropriate documentation showing the earnings portion of that rollover or transfer. **VCSP is not responsible for redeeming the EE or I U.S. Savings Bonds or coordinating the Coverdell Ed Ira transfer with the originating financial institution.**

Account Owner's Name

Date

Account Owner's SSN

Beneficiary's Name

Beneficiary's SSN

Virginia College Savings Plan Account Number