



INVESTCO INVESTMENT SVCS, INC
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2023 FORM 1099-Q

Payments from Qualified
 Education Programs
 (Under Section 530)
Copy B for Recipient
 (OMB NO. 1545-1760)

RECIPIENT'S NAME AND ADDRESS:

Recipient's Identification Number

Payer's Name:
Payer's Federal ID Number:

CORRECTED (IF CHECKED)

Fund & Account Number	1. Gross Distribution	2. Earnings	4. Trustee-to- Trustee Transfer	5. Program Type	6. If this box is checked, the recipient is not the designated beneficiary	Fair Market Value

- 1** Shows the gross distribution (including in-kind distributions) paid to you this year from a Coverdell ESA, under section 530. This amount is the total of the amounts shown in box 2 and box 3. See Pub. 970 for more information. Caution: For Coverdell ESA distributions (other than earnings on excess contributions) made during 2023, Invesco is not required to report amounts in boxes 2 and 3. Instead, Invesco may report the fair market value of the Coverdell ESA as of December 31, 2023, in the Fair Market Value box. To figure your earnings and basis, use the Coverdell ESA - Taxable Distributions and Basis worksheet in Pub. 970.
- 2** Shows the earnings part of the gross distribution shown in box 1. Generally, amounts distributed are included in income unless they are used to pay for qualified education expenses, transferred between trustees, or rolled over to another qualified education program within 60 days. Report taxable amounts as "Other Income" on Form 1040. Under a Coverdell ESA, the amount in box 2 is included in income if there has been a change in the designated beneficiary and the new designated beneficiary is not a family member or is over age 30 (except for beneficiaries with special needs). Also, an additional 10% tax may apply to part or all of any amount included in income from the Coverdell ESA. See Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts, and your tax return instructions for information. If a final (total) distribution is made from your account and you have not recovered your contributions, see Pub. 970 to determine if you have a deductible loss and how to claim it.
- 4** This box is checked if a trustee-to-trustee transfer was made from one Coverdell ESA to another Coverdell ESA. However, in certain transfers from a Coverdell ESA, the box will be blank.
- 5** Shows the gross distribution was from a Coverdell ESA.
- 6** This box is checked if you are not the designated beneficiary under the Coverdell ESA.

Fair Market Value of Account: Determined by multiplying the number of shares in your account by the net asset value on Dec. 31st.