

**COVERDELL ESA DIRECT TRANSFER  
INSTRUCTIONS (FORM 2525E)**

**Please Print or Type**

TO: \_\_\_\_\_  
Current Coverdell ESA Fiduciary Account Number at Current Institution

\_\_\_\_\_  
Mailing Address of Current Coverdell ESA Fiduciary

\_\_\_\_\_  
Name of Designated Beneficiary of Distributing ESA (First, Initial, Last) Social Security Number

Please liquidate and transfer from the Coverdell ESA you are maintaining on behalf of the designated beneficiary named above the amount indicated in the Amount and Timing of Transfer section below to the Coverdell ESA described in the Identifying Information section below. **Make the check payable as follows: Name of Credit Union, F/B/O Designated Beneficiary named below.** Note on the check that it is for deposit to account number \_\_\_\_\_ at the credit union. Attach the check to a copy of this form and send it to the credit union at the address provided below. The credit union can only accept a check to implement this transfer, so please don't send it in any other form.

**IDENTIFYING INFORMATION**

\_\_\_\_\_  
Name of Designated Beneficiary of Receiving ESA (First, Initial, Last) Credit Union Name

\_\_\_\_\_  
Social Security Number ESA Suffix Credit Union Mailing Address

\_\_\_\_\_  
CUID (Credit union will complete.) City, State, ZIP

( )

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Contact Person at Credit Union

**AMOUNT AND TIMING OF TRANSFER**

Liquidate the current investment and transfer the proceeds as follows. **Check one box in each column.**

**Amount to transfer:**

1. \$ \_\_\_\_\_

2. The entire amount in my account and close my account.

**Make this transfer:**

1. On \_\_\_\_\_ Date (MM/DD/YYYY)

2. Immediately.

3. At maturity of the investment.

**CREDIT UNION'S SIGNATURE**

The credit union named above agrees to act as successor trustee or custodian and accept the transfer described above for deposit to the Coverdell ESA established on behalf of the designated beneficiary named above.

**X** \_\_\_\_\_  
Credit Union Representative's Signature Date (MM/DD/YYYY)

**RESPONSIBLE INDIVIDUAL'S SIGNATURE**

I certify that I am the responsible individual of the current Coverdell ESA identified at the top of this form. I authorize the fiduciary of the current Coverdell ESA to liquidate the above described portion of the plan and send the proceeds to the Coverdell ESA at the credit union as directed on this form. I also certify that the designated beneficiary of the receiving ESA is either the designated beneficiary of the distributing ESA or is a member of his or her family as defined in IRC 529(e)(2), and the designated beneficiary of the receiving ESA has not attained age 30 or is a special needs beneficiary. (The responsible individual should check with the fiduciary that currently has the funds to determine whether a signature guarantee is required.)

\_\_\_\_\_  
Name of Responsible Individual of Distributing ESA (PLEASE PRINT)

**X** \_\_\_\_\_  
Signature of Responsible Individual of Distributing ESA Date (MM/DD/YYYY)