

CONTRIBUTION LIMITS - COVERDELL ESA

Filing status	Modified adjusted gross income	Annual contribution limit per child
Single or married, filing separately	\$95,000 or less	\$2,000
	\$95,001 - 109,999	\$0 - 2,000
	\$110,000 or more	\$0
Married, filing joint return	\$190,000 or less	\$2,000
	\$190,001 - 219,999	\$0 - 2,000
	\$220,000 or more	\$0

Source: Internal Revenue Service, *Publication 970: Tax Benefits for Education for use in preparing 2003 returns*