

(keep for your records) www.irs.gov/Form1099R Copy C For Recipient's Records

A Form 1099-R CORRECTED (if checked) OMB No. 1545-0119 **2019**

1 Gross distribution \$	2a Taxable amount \$	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
2b Taxable amount not determined	Total distribution	FATCA filing requirement	Date of payment

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.

PAYER'S TIN	RECIPIENT'S TIN
-------------	-----------------

3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	
6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s)	IRA/SEP/SIMPLE	8 Other % \$

9a Your percentage of total distribution %	9b Total employee contributions \$
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RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Account number (see instruc.)	11 1st year of desig. Roth contrib.	10 Amount allocable to IRR within 5 years \$
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12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
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15 Local tax withheld \$	16 Name of locality	17 Local distribution \$
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Department of the Treasury Internal Revenue Service

This information is being furnished to the IRS.

If this form shows federal income tax withheld in box 4, attach this copy to your return.

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Copy 2 File this copy with your state, city, or local income tax return, when required.

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SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

IMPORTANT TAX RETURN DOCUMENT ENCLOSED

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

Instructions for Recipient (Continued)

- Box 5.** Generally, this shows the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year, the portion that's your basis in a designated Roth account, the part of premiums paid on a taxable part of a charitable gift annuity, or the investment in a life insurance contract, if the amount shown is your basis in a designated Roth account, the year you received a lump-sum distribution from a qualified plan that includes securities of the employer's company, the net unrealized appreciation (NUA) (any increase in value of such securities while in the trust) is taxed only on the year you received the distribution, if you roll over the distribution to a Roth IRA, see the instructions for box 2a. If you roll over the distribution to a Roth IRA, the NUA is included in box 2a. If you didn't receive a lump-sum distribution, which isn't taxed until you sell the securities.
- Box 7.** The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, see instructions for Form 5329.
- 1—Early distribution, no known exception (in most cases, under age 59½).
 - 2—Early distribution, exception applies (under age 59½).
 - 3—Death.
 - 4—Death.
 - 5—Death.
 - 6—Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endorsement contracts).
 - 7—Normal distribution.
 - 8—Excess contributions plus earnings/excess deferrals (and/or earnings) under section 402(a).
 - 9—Cost of current life insurance protection.
 - A—May be eligible for 10-year tax option (see Form 4972).
 - B—Designated Roth account distribution (see Form 4972).
 - C—Reportable death benefits under section 69507.
 - D—Annuity payments from nonqualified annuities that may be subject to tax under section 1411.
 - E—Distributions under Employee Plans Compliance Resolution System.
 - F—Charitable gift annuity.
 - G—Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a government plan, or a section 457(b) plan, or an IRA.
 - H—Direct rollover of a designated Roth account distribution to a Roth IRA under age 59½.
 - J—Distribution from a Roth IRA, no known exception (in most cases, under age 59½).
 - K—Distribution of traditional IRA assets not having a readily available FMV.
 - L—Loans treated as distributions.
 - M—Loans treated as distributions.
 - N—Recharacterized IRA contribution made for 2013 and recharacterized in 2013.
- P**—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2018.
- Q**—Qualified distribution from a Roth IRA.
- R**—Recharacterized IRA contribution made for 2018 and recharacterized in 2019.
- S**—Early distribution from a SIMPLE IRA in first 2 years, no known exception.
- T**—Roth IRA distribution, exception applies.
- U**—Dividend distribution from ESOP under section 404(k).
- W**—Change or payments for purchasing qualified long-term care insurance contracts. This distribution isn't eligible for rollover.
- Note:** This distribution isn't eligible for rollover.
- If the IRASEP/SIMPLE box is checked, you've received a traditional IRA, SEP, or SIMPLE distribution.
- Box 8.** If you received an annuity contract as part of a distribution, the value of the contract is shown. If you received it and shouldn't be taxed on it, the percentage of the annuity contract distributed to you is also shown. You'll need this information if you use the 10-year tax option (Form 4972). If charges were made for qualified long-term care insurance contracts (but not below zero) in the annuity or life insurance contract, it is reported here.
- Box 9a.** If a total distribution was made to more than one person, the percentage you received is shown.
- Box 9b.** For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total distribution. See Pub. 575.
- Box 10.** If an amount is reported in this box, see the instructions for Form 5329 and Pub. 575.
- Box 11.** The first year you made a contribution to the designated Roth account reported on this form is shown in this box.
- Boxes 12-17.** If state or local income tax was withheld from the distribution, boxes 12-17 and 17 may show the part of the distribution subject to state and/or local tax.

Additional Information. You may want to see:

- Form W-4P, Form 4972, Form 5329, Form 8606
- Pub. 525, Taxable and Nontaxable Income
- Pub. 560, Retirement Plans for Small Business
- Pub. 571, Tax-Shelter Annuity Plans
- Pub. 575, Pension and Annuity Plans
- Pub. 590-A, Contributions to IRAs
- Pub. 590-B, Distributions from IRAs
- Pub. 721, U.S. Civil Service Retirement Benefits
- Pub. 939, General Rule for Pensions and Annuities
- Pub. 969, HSAs and Other Tax-Favored Health Plans

Instructions for Recipient

Generally, distributions from retirement plans (IRAs, qualified plans, section 403(b) plans, and 457(b) plans), annuities, insurance contracts, etc., are reported to recipients on Form 1099-R. If you aren't a recipient, see instructions for Form 1099-R.

Qualified plans and section 403(b) plans. If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if your payer didn't show the taxable amount in box 2a. See the instructions for Form 1040 or 1040NR.

IRAs. For distributions from a traditional individual retirement arrangement (IRA), SIMPLE employee savings plan (SEP), or savings incentive match plan (SIMPLE IRA), you must use the simplified method to determine the taxable amount. See the Form 1040 or 1040NR instructions to determine the taxable amount. If you are at least age 70½, you must take minimum payments from your IRA each year and you can't make any more contributions to the IRA. See Pub. 590-A and Pub. 590-B for more information on IRAs.

Roth IRAs. For distributions from a Roth IRA, generally the payer isn't required to compute the taxable amount. You must compute any taxable amount on Form 8806. An amount shown in box 2a may be taxable earnings or an excess contribution.

Loans treated as distributions. If you borrow money from a qualified plan, you must use the simplified method to determine the taxable amount. If you treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, code L will be shown in box 7. See Pub. 575.

Recipient's taxpayer identification number (TIN). For your protection, this information is required to be reported on Form 1099-R. However, if the payer has reported your complete TIN to the IRS, the payer is reporting on the Form 1099-R to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions for Form 8938.

Account number. May show an account, policy, or other unique number the payer assigned to distinguish your account.

Date of payment. Shows the date of payment for reportable death benefits under section 69507.

Box 1. Shows the total amount you received this year. The amount may include a rollover from a designated Roth account, a lump-sum distribution from a recharacterized IRA contribution, or you may have received it as periodic payments, as nonperiodic payments, or as a total distribution. Report the amount on Form 1040 or 1040NR on the line for IRAs, pensions, and annuities. If you received a lump-sum distribution, see Form 4972. If you haven't reached minimum retirement age, report your disability payments on the line for wages, salaries, tips, etc., on your tax return. Also report on that line any other income, such as interest, dividends, or excess deferrals, excess contributions, or excess aggregate contributions except if the distribution is of designated Roth contributions or your after-tax contributions or if you are self-employed.

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THEN FOLD, CREASE AND TEAR THIS STUB ALONG PERFORATION

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