

Request for Information

Recipient's Name:	«Payee_Name»
Recipient's Identification Number:	«Payee_SSN»
Tax Year:	2009

Our records indicate you received the taxable distribution listed below from a qualified retirement plan or IRA (individual retirement account) before you reached age 59 ½. Unless the distribution was rolled over into another qualified retirement plan, IRA, or SEP, within 60 days from the date it was issued, the taxable distribution should be reported as income on your individual tax return and is considered premature - and may be subject to an additional 10% tax.

Form 1099-R:

Box 1	Gross distribution	«Gross_Dist»
Box 2a	Taxable amount	«Taxable_amt»
Box 4	Federal income tax withheld	\$0.00
Box 7	Distribution Code 1	Early Distribution, no known exception
Payer's Name:		«Payer Name»

1. If the distribution you received was coded incorrectly by the Payer or you are not subject to reporting the taxable distribution or the additional 10% tax (for example, you timely rolled over the distribution or you were not below age 59 ½ when you received the distribution), please send the details concerning your distribution so we can correct our records. Please send any documentation that you feel may be helpful and refer to Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, for additional information on coding of distributions. To discuss exceptions to the additional 10% tax, please contact the person listed in the attached letter.

[illegible]

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2. Our records show you filed a Form 1040, *U.S. Individual Income Tax Return*.

a. Please explain why you did not report the Taxable amount of the IRA or Pensions and annuities distribution on lines 15b or 16b:

b. Please explain why you did not report the additional 10% tax on line 58:

c. If you inadvertently did not report the distribution and the additional 10% tax amount owed, file Form 1040X, *Amended U.S. Individual Income Tax Return*, with the appropriate Internal Revenue Service Center. If you filed a *Married Filing Joint Return*, the Form 1040X should be filed under the primary social security number, this would be the person listed first on your original Form 1040. Be sure each spouse signs the amended return (Form 1040X) and include both of your social security numbers on it. Send copies of the filed Form 1040X to me.

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3. Please include any other information you would like to provide. Use additional sheets for any explanation item, if necessary.

Signature:

Title:

Printed Name:

Telephone Number and Time Zone:

Date:

E-Mail Address:

If the person completing this compliance check is not the individual who received the distribution, please send in a Form 2848, *Power of Attorney and Declaration of Representative*, so that you can be contacted if necessary.

Additional information:

A. IRS materials are available on the internet at www.irs.gov. If you need a Publication, Form or Instruction for a prior tax year, follow the “More” link first under Forms and Pubs and then to Previous Years for the applicable documents by year.

B. All references are to the 2009 tax year. If you have a similar issue for a prior or subsequent tax year, you may want to correct that now.

C. If you have questions about your distribution and/or the 10% premature distribution tax, please review Publication 575, *Pension and Annuity Income*, and Publication 590, *Individual Retirement Arrangements (IRAs)*. You may also contact me by telephone or at the e-mail address in the letter and include your telephone number along with the best time to reach you.

D. Penalty and interest, if applicable, will be separately assessed by the Internal Revenue Service Center. If you have reasonable cause for abatement of any penalty, please make sure to let the Service Center know when you are contacted.