

For Official Use Only

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
Copy A For Internal Revenue Service Center

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
--------------------------------	---	--	-------------------	---

98

Name ▶ Type or print Recipient's name, address, and ZIP code below. (Name must align with arrow)	5 Employee contributions	6 Life insurance element
	7 Net unrealized appreciation in employer's securities	8 Other: \$   %
	9 Your percentage of lump sum distribution ▶ %	
	This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution. Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.	

Form 1099R

See Form W-3 for instructions.

Department of the Treasury—Internal Revenue Service

For Official Use Only

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
Copy A For Internal Revenue Service Center

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
--------------------------------	---	--	-------------------	---

98

Name ▶ Type or print Recipient's name, address, and ZIP code below. (Name must align with arrow)	5 Employee contributions	6 Life insurance element
	7 Net unrealized appreciation in employer's securities	8 Other: \$   %
	9 Your percentage of lump sum distribution ▶ %	
	This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution. Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.	

Form 1099R

See Form W-3 for instructions.

Department of the Treasury—Internal Revenue Service

For Official Use Only

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
Copy A For Internal Revenue Service Center

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
--------------------------------	---	--	-------------------	---

98

Name ▶ Type or print Recipient's name, address, and ZIP code below. (Name must align with arrow)	5 Employee contributions	6 Life insurance element
	7 Net unrealized appreciation in employer's securities	8 Other: \$   %
	9 Your percentage of lump sum distribution ▶ %	
	This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution. Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.	

Form 1099R

See Form W-3 for instructions.

Department of the Treasury—Internal Revenue Service



Statement for Recipients of **1977**  
**Lump-Sum Distributions**  
**from Profit-Sharing and Retirement Plans**  
**Copy B**  
**For Recipient**

Type or print  
 PAYER'S  
 name, address,  
 ZIP code, and  
 Federal  
 identifying  
 number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				

Form 1099R

This information is being furnished to the Internal Revenue Service.

Department of the Treasury—Internal Revenue Service

Statement for Recipients of **1977**  
**Lump-Sum Distributions**  
**from Profit-Sharing and Retirement Plans**  
**Copy B**  
**For Recipient**

Type or print  
 PAYER'S  
 name, address,  
 ZIP code, and  
 Federal  
 identifying  
 number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				

Form 1099R

This information is being furnished to the Internal Revenue Service.

Department of the Treasury—Internal Revenue Service

Statement for Recipients of **1977**  
**Lump-Sum Distributions**  
**from Profit-Sharing and Retirement Plans**  
**Copy B**  
**For Recipient**

Type or print  
 PAYER'S  
 name, address,  
 ZIP code, and  
 Federal  
 identifying  
 number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				

Form 1099R

This information is being furnished to the Internal Revenue Service.

Department of the Treasury—Internal Revenue Service

## Notice to Recipients:

(References are to the Internal Revenue Code.)

**Lump-Sum Distribution.**—Generally the term “lump-sum distribution” means the distribution or payment, from a “qualified plan,” within one taxable year of the recipient, of the balance to the credit of an employee which becomes payable to the recipient (a) on account of the employee’s death, (b) after the employee attains age 59½, (c) on account of the employee’s separation from the service, or (d) after the employee has become disabled (within the meaning of section 72(m)(7)).

If the distribution does not qualify as a lump-sum distribution, no portion qualifies for capital gain treatment. Also, the special 10-year averaging method does not apply. In such case, report the total amount of the distribution on Form 1040 under Miscellaneous Income as “Retirement or profit-sharing plan distribution(s).”

For additional information, see Publication 575.

**Box 2.**—This portion of the lump-sum distribution qualifies for capital gain treatment. Report this amount on Schedule D (Form 1040 or Form 1041) and identify it as “Lump-Sum Distribution.” See instruction for death benefit exclusion below. Also

## Notice to Recipients:

(References are to the Internal Revenue Code.)

**Lump-Sum Distribution.**—Generally the term “lump-sum distribution” means the distribution or payment, from a “qualified plan,” within one taxable year of the recipient, of the balance to the credit of an employee which becomes payable to the recipient (a) on account of the employee’s death, (b) after the employee attains age 59½, (c) on account of the employee’s separation from the service, or (d) after the employee has become disabled (within the meaning of section 72(m)(7)).

If the distribution does not qualify as a lump-sum distribution, no portion qualifies for capital gain treatment. Also, the special 10-year averaging method does not apply. In such case, report the total amount of the distribution on Form 1040 under Miscellaneous Income as “Retirement or profit-sharing plan distribution(s).”

For additional information, see Publication 575.

**Box 2.**—This portion of the lump-sum distribution qualifies for capital gain treatment. Report this amount on Schedule D (Form 1040 or Form 1041) and identify it as “Lump-Sum Distribution.” See instruction for death benefit exclusion below. Also

## Notice to Recipients:

(References are to the Internal Revenue Code.)

**Lump-Sum Distribution.**—Generally the term “lump-sum distribution” means the distribution or payment, from a “qualified plan,” within one taxable year of the recipient, of the balance to the credit of an employee which becomes payable to the recipient (a) on account of the employee’s death, (b) after the employee attains age 59½, (c) on account of the employee’s separation from the service, or (d) after the employee has become disabled (within the meaning of section 72(m)(7)).

If the distribution does not qualify as a lump-sum distribution, no portion qualifies for capital gain treatment. Also, the special 10-year averaging method does not apply. In such case, report the total amount of the distribution on Form 1040 under Miscellaneous Income as “Retirement or profit-sharing plan distribution(s).”

For additional information, see Publication 575.

**Box 2.**—This portion of the lump-sum distribution qualifies for capital gain treatment. Report this amount on Schedule D (Form 1040 or Form 1041) and identify it as “Lump-Sum Distribution.” See instruction for death benefit exclusion below. Also

see instructions for Form 4972 or 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

**Box 3.**—This portion of the lump-sum distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Form 4972 or 5544 and instructions for death benefit exclusion below.

**Note:** If there are no entries in boxes 2 and 3, ask the employer to furnish them.

**Box 4.**—Report this amount on Form 1040 under Miscellaneous Income as “Premiums paid by trust for current life insurance.”

**Box 5.**—Amounts contributed or considered contributed by the employee (less nontaxable amounts previously distributed) are not taxable.

**Box 6.**—If you are the beneficiary of a deceased employee, the portion of the distribution which represents life insurance proceeds to the extent it exceeds the cash value of the insurance contract is not taxable.

**Box 7.**—If the distribution consists in part of securities of your employer’s corporation, the net unrealized appreciation in these securities is tax deferred until you sell the securities.

see instructions for Form 4972 or 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

**Box 3.**—This portion of the lump-sum distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Form 4972 or 5544 and instructions for death benefit exclusion below.

**Note:** If there are no entries in boxes 2 and 3, ask the employer to furnish them.

**Box 4.**—Report this amount on Form 1040 under Miscellaneous Income as “Premiums paid by trust for current life insurance.”

**Box 5.**—Amounts contributed or considered contributed by the employee (less nontaxable amounts previously distributed) are not taxable.

**Box 6.**—If you are the beneficiary of a deceased employee, the portion of the distribution which represents life insurance proceeds to the extent it exceeds the cash value of the insurance contract is not taxable.

**Box 7.**—If the distribution consists in part of securities of your employer’s corporation, the net unrealized appreciation in these securities is tax deferred until you sell the securities.

see instructions for Form 4972 or 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

**Box 3.**—This portion of the lump-sum distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Form 4972 or 5544 and instructions for death benefit exclusion below.

**Note:** If there are no entries in boxes 2 and 3, ask the employer to furnish them.

**Box 4.**—Report this amount on Form 1040 under Miscellaneous Income as “Premiums paid by trust for current life insurance.”

**Box 5.**—Amounts contributed or considered contributed by the employee (less nontaxable amounts previously distributed) are not taxable.

**Box 6.**—If you are the beneficiary of a deceased employee, the portion of the distribution which represents life insurance proceeds to the extent it exceeds the cash value of the insurance contract is not taxable.

**Box 7.**—If the distribution consists in part of securities of your employer’s corporation, the net unrealized appreciation in these securities is tax deferred until you sell the securities.

**Annuity.**—If you receive an annuity contract as part of a lump-sum distribution, it is not taxable upon receipt. It is taxable when periodic payments are received, but only to the extent the payments exceed your basis in the annuity. If the lump-sum distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you is shown in box 8. You will need that information if you elect the special 10-year averaging method on Form 5544.

**Death Benefit Exclusion.**—If you receive a retirement (or profit-sharing) plan distribution as the beneficiary of a deceased employee (or deceased disability retiree who died prior to attaining retirement age) you may be entitled to a “death benefit exclusion” of up to \$5,000.

Taxable amounts shown in boxes 2 and 3 for retirement and profit-sharing plan distributions are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

**Box 9.**—If the lump-sum distribution is made to more than one person, the percentage you received is shown in box 9. Enter the percentage on line 1, Form 5544, Multiple Recipient Special 10-Year Averaging Method, if elected.

**Annuity.**—If you receive an annuity contract as part of a lump-sum distribution, it is not taxable upon receipt. It is taxable when periodic payments are received, but only to the extent the payments exceed your basis in the annuity. If the lump-sum distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you is shown in box 8. You will need that information if you elect the special 10-year averaging method on Form 5544.

**Death Benefit Exclusion.**—If you receive a retirement (or profit-sharing) plan distribution as the beneficiary of a deceased employee (or deceased disability retiree who died prior to attaining retirement age) you may be entitled to a “death benefit exclusion” of up to \$5,000.

Taxable amounts shown in boxes 2 and 3 for retirement and profit-sharing plan distributions are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

**Box 9.**—If the lump-sum distribution is made to more than one person, the percentage you received is shown in box 9. Enter the percentage on line 1, Form 5544, Multiple Recipient Special 10-Year Averaging Method, if elected.

**Annuity.**—If you receive an annuity contract as part of a lump-sum distribution, it is not taxable upon receipt. It is taxable when periodic payments are received, but only to the extent the payments exceed your basis in the annuity. If the lump-sum distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you is shown in box 8. You will need that information if you elect the special 10-year averaging method on Form 5544.

**Death Benefit Exclusion.**—If you receive a retirement (or profit-sharing) plan distribution as the beneficiary of a deceased employee (or deceased disability retiree who died prior to attaining retirement age) you may be entitled to a “death benefit exclusion” of up to \$5,000.

Taxable amounts shown in boxes 2 and 3 for retirement and profit-sharing plan distributions are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

**Box 9.**—If the lump-sum distribution is made to more than one person, the percentage you received is shown in box 9. Enter the percentage on line 1, Form 5544, Multiple Recipient Special 10-Year Averaging Method, if elected.

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
 Copy C  
 For Payer's Record

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
 Copy C  
 For Payer's Record

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				

Statement for Recipients of **1977**  
**Lump-Sum Distributions from Profit-Sharing and Retirement Plans**  
 Copy C  
 For Payer's Record

Type or print PAYER'S name, address, ZIP code, and Federal identifying number

Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain (For lump-sum distributions only)	3 Ordinary income	4 Premiums paid by trust for current life insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee contributions	6 Life insurance element
			7 Net unrealized appreciation in employer's securities	8 Other: \$   %
			9 Your percentage of lump-sum distribution ▶	%
This is <input type="checkbox"/> or is not <input type="checkbox"/> a lump-sum distribution.				
Death benefit exclusion does <input type="checkbox"/> or does not <input type="checkbox"/> apply.				