

For Official Use Only

Statement for Recipients of **1978**
Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements
Copy A For Internal Revenue Service Center

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

98

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 trustee or custodian for current insurance
5 Employee contributions to profit-sharing or retirement plans	6 Amount of IRA distributions (do not include box 4 amounts)	7 Category of distribution	8 Net unrealized appreciation in employer's securities	9 Other: \$ _____ %

Name ▶

This does does not qualify as a lump-sum distribution.
 Your percentage of total distribution. ▶ _____ %
 Death benefit exclusion does or does not apply.
 For instructions on completing this form, see "Instructions for Form 1096."

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Form 1099R

Department of the Treasury—Internal Revenue Service

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Department of the Treasury—Internal Revenue Service

Notice to Recipients:

(References are to the Internal Revenue Code.)

These instructions apply to distributions from profit-sharing and retirement plans, with the exception of boxes 6 and 7 (for individual retirement arrangements) and box 4 which may apply to any distribution.

Lump-sum Distribution.—Generally the term "lump-sum distribution" means the distribution or payment, from a retirement plan, within one taxable year of the receipt, of the balance to the credit of an individual which becomes payable to the recipient (a) on account of death, (b) after attaining age 59½, (c) separation from the service, or (d) becoming 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. The special 10-year averaging method does not apply. In such case, report the total amount of the distribution on Form 1040 under Other Income. For additional information, see Publication 575.

Box 2.—This portion of the lump-sum distribution qualifies for capital gain treatment. Report on Schedule D (Form 1040 or Form 1041) and identify as "Lump-sum Distribution." See 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 total 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 Other Income as "Premiums paid by trustee or custodian for current life or other insurance."

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

Note: Use these boxes only if you are reporting IRA distributions.

Box 6.—Amounts you received as distributions from an Individual Retirement Account, Annuity or Bond.

Box 7.—Identify the type of distributions using the following code numbers:

1—Premature Distribution (other than codes 2, 3, 4, or 5); 2—Rollover; 3—Disability; 4—Death; 5—Prohibited Transaction; 6—Other; 7—Normal Distribution.

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Box 8.—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 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 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 9. You will need that information if you elect the special 10-year averaging method on Form 5544.

Death Benefit Exclusion.—If you receive a 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 are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

Note: If the total distribution is made to more than one person, the percentage you received is shown in the space below box 9. Enter the percentage on line 1, Form 5544, Multiple Recipient Special 10-Year Averaging Method, if elected.

Box 8.—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.

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