| Type or print PAYER'S name, address, ZIP code, and Federal identifying number |
|-----------------------------|-----------------------------|-----------------------------|
| Recipient's identifying number | 1 Amount includable 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: | % |

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."

Form 1099R

Department of the Treasury—Internal Revenue Service
| Type or print PAYER'S name, address, ZIP code, and Federal identifying number |
|---|---|---|---|---|
| Recipient's identifying number | 1 Amount includable 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 |
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This does [ ] does not [ ] quality 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."
This information is being furnished to the Internal Revenue Service.

Form 1099R

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 an employer's profit-sharing or retirement plan, of the entire amount of the distribution on Form 1040 under Other Income. For additional information, see Publication 757.

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.—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 Other Income. If the plan is a qualified plan described in section 403(b) of the Code, file Form 5457 with the return. 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 3c of the Recipient Special 10-Year Averaging Method, if elected.

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

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.

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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."

Form 1099R

Type or print Recipient's name, address, and ZIP code above.