<table>
<thead>
<tr>
<th>Recipient's Identifying number</th>
<th>1 Amount includible as income (Add boxes 2 and 3)</th>
<th>2 Capital gain (For lump-sum distributions only)</th>
<th>3 Ordinary income</th>
<th>4 Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Employee contributions to profit-sharing or retirement plans</td>
<td>6 Amount of IRA distributions</td>
<td>7 Category of distribution</td>
<td>8 Net unrealized appreciation in employer's securities</td>
<td>9 Other:</td>
</tr>
<tr>
<td>Name ▶</td>
<td>Type or print RECIPENT'S name, address, and ZIP code above (Name must align with arrow).</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This does □ does not □ qualify as a lump-sum distribution.

Your percentage of total distribution. ▲ ▲ %

Death benefit exclusion does □ or does not □ apply.

For Paperwork Reduction Act Notice and instructions for completing this form, see Form W-3G.
### Statement for Recipients of Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements

**Copy B**

**For Recipient**

<table>
<thead>
<tr>
<th>Recipient's Identifying number</th>
<th>1 Amount includible as income (Add boxes 2 and 3)</th>
<th>2 Capital gain (For lump-sum distributions only)</th>
<th>3 Ordinary income</th>
<th>4 Federal income tax withheld (See instructions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Employees contributions to profit-sharing or retirement plans</td>
<td>6 Amount of IRA distributions</td>
<td>7 Category of distribution</td>
<td>8 Net unrealized appreciation in employer's securities</td>
<td>9 Other:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ %</td>
</tr>
</tbody>
</table>

This does □ does not □ qualify as a lump-sum distribution.

Your percentage of total distribution. ▶ %

Death benefit exclusion does □ or does not □ apply.

This information is being furnished to the Internal Revenue Service. See back of form for instructions.

---

**Form 1099R**


Department of the Treasury—Internal Revenue Service
Lump-sum Distribution.—Generally, this is a payment, within one tax year, of the balance of an employee’s credit in a retirement plan payable to the recipient (a) on account of the employee’s death, (b) after the employee reaches age 59½, (c) on the employee’s separation from service, or (d) when the employee becomes disabled (see section 72(m)(7)). For additional information, see Publication 575, Pension and Annuity Income.

If this form reports distributions from an IRA, the amount will be included in Box 6 and there will be no entries in Boxes 1, 2, or 3.

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 Form 5544, Multiple Recipient Special 10-Year Averaging Method, if you elect the 10-year averaging method.

Box 2.—This part of the lump-sum distribution qualifies for capital gain treatment. Report it on Schedule D (Form 1040 or Form 1040-A) and identify it as “Lump-sum Distribution.” See Death Benefit Exclusion above. Also, see the instructions for Form 4972, Special 10-Year Averaging Method, or Form 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

Box 3.—This part of the total distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Publication 575, Pension and Annuity Income.

Note: If there is an entry in Box 1, but no entries in Boxes 2 and 3, ask the employer to furnish the information for Boxes 2 and 3.

Box 4.—This is the amount of Federal income tax withheld on designated distributions made during 1983.

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible by the individual when the contribution was made (minus nontaxable amounts previously distributed) are not taxable to the individual when distributed. This box will not show any contributions to an IRA or SEP.

Box 6.—Amounts you received as distributions from an individual retirement account or annuity. These amounts may be includible in income depending on the type of distribution. See Publication 590, Individual Retirement Arrangements (IRAs), for more information.

Lump-sum Distribution.—Generally, this is a payment, within one tax year, of the balance of an employee’s credit in a retirement plan payable to the recipient (a) on account of the employee’s death, (b) after the employee reaches age 59½, (c) on the employee’s separation from service, or (d) when the employee becomes disabled (see section 72(m)(7)). For additional information, see Publication 575, Pension and Annuity Income.

If this form reports distributions from an IRA, the amount will be included in Box 6 and there will be no entries in Boxes 1, 2, or 3.

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 Form 5544, Multiple Recipient Special 10-Year Averaging Method, if you elect the 10-year averaging method.

Box 2.—This part of the lump-sum distribution qualifies for capital gain treatment. Report it on Schedule D (Form 1040 or Form 1040-A) and identify it as “Lump-sum Distribution.” See Death Benefit Exclusion above. Also, see the instructions for Form 4972, Special 10-Year Averaging Method, or Form 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

Box 3.—This part of the total distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Publication 5544, Multiple Recipient Special 10-Year Averaging Method, if you elect the 10-year averaging method.

Note: If there is an entry in Box 1, but no entries in Boxes 2 and 3, ask the employer to furnish the information for Boxes 2 and 3.

Box 4.—This is the amount of Federal income tax withheld on designated distributions made during 1983.

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible by the individual when the contribution was made (minus nontaxable amounts previously distributed) are not taxable to the individual when distributed. This box will not show any contributions to an IRA or SEP.

Box 6.—Amounts you received as distributions from an individual retirement account or annuity. These amounts may be includible in income depending on the type of distribution. See Publication 590, Individual Retirement Arrangements (IRAs), for more information.

Lump-sum Distribution.—Generally, this is a payment, within one tax year, of the balance of an employee’s credit in a retirement plan payable to the recipient (a) on account of the employee’s death, (b) after the employee reaches age 59½, (c) on the employee’s separation from service, or (d) when the employee becomes disabled (see section 72(m)(7)). For additional information, see Publication 575, Pension and Annuity Income.

If this form reports distributions from an IRA, the amount will be included in Box 6 and there will be no entries in Boxes 1, 2, or 3.

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 Form 5544, Multiple Recipient Special 10-Year Averaging Method, if you elect the 10-year averaging method.

Box 2.—This part of the lump-sum distribution qualifies for capital gain treatment. Report it on Schedule D (Form 1040 or Form 1040-A) and identify it as “Lump-sum Distribution.” See Death Benefit Exclusion above. Also, see the instructions for Form 4972, Special 10-Year Averaging Method, or Form 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

Box 3.—This part of the total distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Publication 5544, Multiple Recipient Special 10-Year Averaging Method, if you elect the 10-year averaging method.

Note: If there is an entry in Box 1, but no entries in Boxes 2 and 3, ask the employer to furnish the information for Boxes 2 and 3.

Box 4.—This is the amount of Federal income tax withheld on designated distributions made during 1983.

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible by the individual when the contribution was made (minus nontaxable amounts previously distributed) are not taxable to the individual when distributed. This box will not show any contributions to an IRA or SEP.

Box 6.—Amounts you received as distributions from an individual retirement account or annuity. These amounts may be includible in income depending on the type of distribution. See Publication 590, Individual Retirement Arrangements (IRAs), for more information.
<table>
<thead>
<tr>
<th>Recipient's identifying number</th>
<th>1 Amount includible as income (Add boxes 2 and 3)</th>
<th>2 Capital gain (For lump-sum distributions only)</th>
<th>3 Ordinary income</th>
<th>4 Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 Employees contributions to profit-sharing or retirement plans</td>
<td>6 Amount of IRA distributions</td>
<td>7 Category of distribution</td>
<td>8 Net unrealized appreciation in employer’s securities</td>
<td>9 Other:</td>
</tr>
</tbody>
</table>

$ %

This does not qualify as a lump-sum distribution.
Your percentage of total distribution. %
Death benefit exclusion does or does not apply.

For Paperwork Reduction Act Notice see Form W-3G.