				EU	□ CORRECTI	∪ VOID	9898	
Distributions From		OMB No. 1545-0119	ON	on	Gross distribution	y, state, and	ime, street address, city	Type or machine print PAYER'S n ZIP code
ensions, Annuities, Retirement or		7001						<u>,</u>
ofit-Sharing Plans, IRAs, Insurance	Pro	1991	1		Taxable amount			
Contracts, etc.								
Сору А		Total	1		Taxable amount			
For Internal Revenue		distributio 4 Federal income	Ι 4)a	not determined Amount in Box 2	ication /////	RECIPIENT'S identifi	PAYER'S Federal identification
Service Center	uuuMM	withheld			eligible for capita gain election		number ////////////////////////////////////	number
File with Form 1096		\$				·, · · · · · · · · · · · · · · · · · ·		
For Paperwork Reduction Act Notice and	in	6 Net unrealized appreciation in employer's sec	•		Employee contril or insurance pre		'S name	Type or machine print RECIPIENT
instructions for completing this		\$	+ -					
form, see Instructions for Forms 1099,	%	8 Other	8	IRA/ SEP	Distribution code		P	Street address (including apt. no.
1098, 5498, and W-2G.	<u> </u>	distribution	l dist	e of total	Your percentage			City, state, and ZIP code
	s state	11 State/Payer's s number	11	×	State income tax withheld			Account number (optional)
		13 Name of localit	112		Local income tax		er grand og det er grand og de	the state of the s
	anity	13 Name of locality	13	x	withheld		•	
		Department of the	ge .	nis Pag	ate Forms on Th	T Cut or Se	·	Form 1099-R (Replaces Form
		·	(e			-	·	Form 1099-R (Replaces Form
Distributions From	[.]	·		ED	CORRECT	□ void	Do NO	Type or machine print PAYER'S n
ensions, Annuities,	[.]	OMB No. 1545-0119		ED	☐ CORRECT	□ void	Do NO	
ensions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance	Pe			ED on	☐ CORRECT	□ void	Do NO	Type or machine print PAYER'S n
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ensions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096 For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498,	ed in eccurities	Total distribution Federal income withheld withheld appreciation in employer's sections.	OM	ED on 2a al ibutions emiums IRA/ SEP e of total	Gross distribution Taxable amount Total amount Total amount Total amount Total amount Total amount Total amount Taxable amount Total amou	VOID ty, state, and	PATA RECIPIENT'S identifinumber 'S name	Type or machine print PAYER'S no ZIP code PAYER'S Federal identification number ////////////////////////////////////
ensions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096 For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498,	Per Production me tax me t	Total distribution	OM 4 4 \$ 5 6 8 8 11 dist	ibutions emiums IRA/SEP	Gross distribution Taxable amount Tot determined Amount in Box 2 Eligible for capita gain election Employee contri or insurance pre Taxable amount Amount in Box 2 Eligible for capita gain election Taxable amount Total amount	VOID ty, state, and	PATA RECIPIENT'S identifinumber 'S name	Type or machine print PAYER'S no ZIP code PAYER'S Federal identification number Type or machine print RECIPIENT Street address (including apt. no.) City, state, and ZIP code Account number (optional)

	☐ void		☐ CORRECT	ED				
PAYER'S name, street address, c	ty, state, and ZIP code	1	Gross distribution	n	ОМ	B No. 1545-0119		Distributions From
		s					P	ensions, Annuities, Retirement or
		<u></u>	Taxable amount			1991	P	ofit-Sharing Plans,
								IRAs, Insurance Contracts, etc.
		\$						7
		21	Taxable amount not determined			Total distribution		Copy 1
PAYER'S Federal identification	RECIPIENT'S identification	3	Amount in Box 2		4	Federal income	ax	For
number	number		eligible for capit gain election	al		withheld		State, City, or Local
		\$			\$			Tax Department
RECIPIENT'S name		5	Employee contri	butions	_	Net unrealized		
		Į	or insurance pre	miums		appreciation in employer's secu	rities	
					,			
Street address (including apt. no.)		\$	Distribution	IRA/	\$ 8	Other		-
otreet address (meldaling apt. no.)			code	SEP	_			
		L			<u> </u>		9	
City, state, and ZIP code		9	Your percentage	of total	dist	ribution	9	
Account number (optional)		10	State income ta	x	11	State/Payer's st		4
Account number (optional)			withheld			number		
		\$	·		_			4
		12	Local income ta: withheld	X	13	Name of locality		
		\$						
Form 1099-R (Replaces Form	W-2P)					Department of the	Treasur	/ - Internal Revenue Service
				-				
	☐ void		☐ CORRECT	ED			,	
PAYER'S name, street address, c	ity, state, and ZIP code	1	Gross distribution	on	ON	IB No. 1545-0119	_	Distributions From
		\$					*	ensions, Annuitles, Retirement or
			a Taxable amount			19 91	P	rofit-Sharing Plans, IRAs, Insurance
		١.						Contracts, etc.
		\$				Total	<u> </u>	
		21	Taxable amount not determined			Total distributior		Copy 1
PAYER'S Federal identification	RECIPIENT'S identification	3	Amount in Box 2 eligible for capit		4	Federal income withheld	tax	For State, City,
number	number		gain election	aı		withineid		or Local
		\$			\$			Tax Department
RECIPIENT'S name		5		ibutions		Net unrealized		
			or insurance pre	emiums		appreciation in employer's secu	rities	
		Į.			l			
Street address (including apt. no.)								
		\$ 7		IRA/	\$	Other		-
Street address (including apt. 110.)		-		IRA/ SEP	-	Other		-
		7	Distribution code	SEP	8		9	5
City, state, and ZIP code		7	Distribution	SEP	8		1	
City, state, and ZIP code		9	Distribution code Your percentage State income ta	SEP	8 dist	ribution State/Payer's st	9	
		9	Distribution code Your percentage	SEP	8 dist	ribution	9	
City, state, and ZIP code		9	Distribution code Your percentage State income ta withheld	SEP of total	dist	ribution State/Payer's st	9 ate	

•			CORRECT	ED (if	che	cked)	_	
PAYER'S name, street address, city, state, and ZIP code		\$	Gross distribution		ОМ	19 91	Pe	Distributions From nsions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
		21	Taxable amount not determined			Total distribution	,	Сору В
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Amount in Box 2 eligible for capit gain election		4 \$	4 Federal income t withheld		Report this income on your Federal tax return. If this
RECIPIENT'S name		5	Employee contr or insurance pre		6	Net unrealized appreciation in employer's secu	urities	form shows Federal income tax withheld in Box 4, attach
Street address (including apt. no.)		7	Distribution code	IRA/ SEP	<u> </u>	Other	%	this copy to your return.
City, state, and ZIP code		9	Your percentage	e of total	dist	ribution	%	This information
Account number (optional)		10	State income ta withheld	x	11	State/Payer's st number	tate	is being furnished to the Internal Revenue Service.
		12	Local income ta withheld	x	13	Name of locality	,	
DAVED'S name street address of	ity state and 7IP code	1	CORRECT	_		cked)	1 _	
PAYER'S name, street address, o	ity, state, and ZIP code	\$	Taxable amount		OW	1991	Pe	Distributions From nsions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
		-	Taxable amount			Total distribution	,	
PAYER'S Federal identification number	RECIPIENT'S identification number		Amount in Box 2 eligible for capit gain election	 2a		Federal income withheld		Copy B Report this income on your Federal tax
RECIPIENT'S name		5	Employee contr or insurance pro		<u>ب</u>	Net unrealized appreciation in employer's securities		return. If this form shows Federal income tax withheld in Box 4, attach
Street address (including apt. no.)		7	Distribution code	IRA/ SEP	8	Other	%	this copy to your return.
City, state, and ZIP code		9	Your percentag	e of total	dist	ribution	%	This information
Account number (optional)		10	State income ta withheld	ıx	11	State/Payer's sinumber	tate	is being furnished to the Internal Revenue Service.
		12	Local income ta withheld	х	13	Name of locality	1	

Instructions to Recipient

Beginning this year, all distributions, both total and partial, from pensions, annuities, profit-sharing and retirement plans, IRAs, insurance contracts, etc., are reported to recipients on Form 1099-R. Form W-2P, which was previously used to report all partial distributions, has been eliminated.

Eligible Rollover Distribution.—If you received a distribution that is eligible to be rolled over, the plan administrator is required to give you an explanation of the rollover provisions of the law and, if applicable, the 5-year/10-year averaging provisions. Each of these provisions could affect the amount of tax you pay on this distribution. For example, any amount you roll over is not currently taxable. See Pub. 575, Pension and Annuity Income (Including Simplified General Rule), for more information about these provisions.

IRAs.—For distributions from an individual retirement arrangement (IRA) or simplified employee pension (SEP), generally the payer is not required to compute the taxable amount. Therefore, the amounts in

Boxes 1 and 2a may be the same. See **Pub. 590**, Individual Retirement Arrangements (IRAs), and **Form 8606**, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions, to determine the taxable amount.

Excess Distributions.—If the distribution you received is more than \$128,228, you may owe an excise tax. See Form 5329, Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts. The tax on excess distributions does not apply to beneficiaries unless you are a surviving spouse and elected not to have the estate pay the excess accumulation tax

Death Benefit Exclusion.—If you receive a plan distribution as the beneficiary of a deceased employee, you may be entitled to a "death benefit exclusion" of up to \$5,000. See Pub. 575. (Continued on the back of Copy C.)

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(Continued on the back of Copy C.)

*			CORRECT	ED (if	che	cked)	_	
PAYER'S name, street address, city, state, and ZIP code		\$	Gross distribution		ON	19 91	Pe	Distributions From nsions, Annuities, Retirement or ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
		<u> </u>	Taxable amount not determined		L	Total distribution		Сору С
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Amount in Box 2 eligible for capit gain election		4	Federal income withheld	tax	For Recipient's Records
RECIPIENT'S name		\$ 5 \$	Employee contr or insurance pre		6	6 Net unrealized appreciation in employer's securities		This information is being furnished
Street address (including apt. no.)		7	Distribution code	IRA/ SEP	8	Other	%	to the Internal Revenue Service.
City, state, and ZIP code		9	Your percentage	e of total	dist	ribution	%	
Account number (optional)		10	State income ta withheld	x	11 State/Payer's state number 13 Name of locality		ate	Keep this copy for your records.
		12	Local income ta withheld	x				
			☐ CORRECT		7		1	
PAYER'S name, street address, o	ity, state, and ZIP code	\$	Gross distribution	on	7	19 91	Pe	Distributions From nsions, Annuities, Retirement or ofit-Sharing Plans,
		\$						IRAs, Insurance Contracts, etc.
			Taxable amount	· 🗆	L	Total distribution	· 🗆	Сору С
PAYER'S Federal identification number	RECIPIENT'S identification number		Amount in Box 2 eligible for capit gain election			Federal income withheld	tax	For Recipient's Records
RECIPIENT'S name		5	Employee contr or insurance pre		6	Net unrealized appreciation in employer's securities		This information is being furnished
Street address (including apt. no.)		7	Distribution code	IRA/ SEP	8	Other	%	to the Internal Revenue Service.
City, state, and ZIP code		9	Your percentage	e of total	dist	ribution	<u> </u>	
Account number (optional)		10	State income ta withheld	x	11	State/Payer's st number		Keep this copy for your records.
<u> </u>		12	Local income ta withheld	x	13	Name of locality		

Instructions to Recipient (Continued from the back of Copy B.)

Box 1.—Shows the total amount you received this year. The amount may have been received as periodic payments, as nonperiodic payments, or as a total distribution. Report this amount on Form 1040 or 1040A on the line for "Total IRA distributions" or "Total pensions and annuities," whichever applies, unless this is a lump-sum distribution and you are using Form 4972, Tax on Lump-Sum Distributions.

If you received a death benefit payment made by an employer because you are the beneficiary of a deceased employee and the payment was not made from the employer's pension, profit-sharing, or retirement plan, report this amount, less any allowable death benefit exclusion, on Form 1040 on the line for "Other income." See **Pub.** 525, Taxable and Nontaxable Income.

If an insurance contract has been transferred to another trustee, an amount will be shown in this box and Code 6 will be shown in Box 7.

Box 2a.—This part of the distribution is generally taxable. However, if there is no entry in this box, the payer may not have all the facts needed to figure the taxable amount. In that case, the first box in Box 2b should be checked. You may want to get one of the following publications from IRS to help you figure the taxable amount: Pub. 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations, Pub. 575, Pub. 590, Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits, or Pub. 939, Pension General Rule (Nonsimplified Method).

If this is a total distribution, you may be eligible for the 5-year/10-year averaging method. See Form 4972, for more information. 5-year/10-year averaging does not apply to IRAs or tax-sheltered annuities.

Box 2b.—If an "X" is entered in the first checkbox, the payer was unable to determine the taxable amount, and Box 2a should be blank. If an "X" is entered in the second checkbox, the distribution was a total distribution that closed out your account.

Box 3.—If you received a lump-sum distribution, you may be able to elect to treat this amount as a capital gain. See the instructions for Form 1040 for information about this distribution.

Box 4.—This is the amount of Federal income tax withheld on the distribution. Include this on your Income tax return as tax withheld, and attach Copy B to your return. If you will receive payments next year and you want to increase or decrease your withholding or you want to elect not to have income tax withheld, you must submit to the payer a new Form W-4P, Withholding Certificate for Pension or Annuity Payments.

Box 5.—Amounts contributed or considered contributed by the individual that were not deductible or excludable by the individual when the contribution was made (minus such amounts previously distributed) are not taxable to the individual when distributed. This box will **not** show any contributions to an IRA or SEP but will show premiums paid on commercial annuities or insurance contracts.

Box 6.—If you got a lump-sum distribution that includes securities of the employer's company, the net unrealized appreciation (any increase in value of such securities while in the trust) is taxed only when you sell the securities unless you elect otherwise. See Pub. 575 for more information.

Box 7.—The code(s) listed identifies the distribution you received:

1—Early (premature) distribution, no known exception (See Form 5329. For a rollover of the entire distribution, do not file Form 5329. See Form 1040 instructions.); 2—Early (premature) distribution exception applies (You need not file Form 5329.); 3—Disability (You need not file Form 5329.); 4—Death (You need not file Form 5329.); 5—Prohibited transactions; 6—Section 1035 exchange (a tax-free exchange of insurance contracts); 7—Normal distribution; 8—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 1991; 9—PS 58 costs (premiums paid by a trustee or custodian for current insurance protection, taxable to you currently); P—Excess contributions plus earnings/excess deferrals taxable in 1990; A—Qualifies for 5-year/10-year averaging; B—Qualifies for death benefit exclusion; C—Qualifies for both A and B; D—Excess contributions plus earnings/excess deferrals taxable in 1989.

If the IRA/SEP box is checked, you have received an IRA or SEP distribution.

Box 8.—If you receive an annuity contract as part of a distribution, the value of the contract is shown in this box. It is not taxable when you receive it and should not be included in Boxes 1 and 2a. When you receive periodic payments from the annuity contract, they are taxable at that time. If the distribution is made to more than one person, the percentage of the annuity contract distributed to you is also shown in this box. You will need this information if you elect the special 5-year/10-year averaging method.

Box 9.—If a total distribution was made to more than one person, the percentage you received is shown here.

Boxes 10, 11, 12, and 13.—If state or local income tax was withheld from the distribution, these boxes may be completed.

Instructions to Recipient (Continued from the back of Copy B.)

Box 1.—Shows the total amount you received this year. The amount may have been received as periodic payments, as nonperiodic payments, or as a total distribution. Report this amount on Form 1040 or 1040A on the line for "Total IRA distributions" or "Total pensions and annuities," whichever applies, unless this is a lump-sum distribution and you are using Form 4972, Tax on Lump-Sum Distributions.

If you received a death benefit payment made by an employer because you are the beneficiary of a deceased employee and the payment was not made from the employer's pension, profit-sharing, or retirement plan, report this amount, less any allowable death benefit exclusion, on Form 1040 on the line for "Other income." See **Pub.** 525, Taxable and Nontaxable Income.

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If this is a total distribution, you may be eligible for the 5-year/10-year averaging method. See Form 4972, for more information. 5-year/10-year averaging does not apply to IRAs or tax-sheltered annuities.

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If the IRA/SEP box is checked, you have received an IRA or SEP distribution.

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Box 9.—If a total distribution was made to more than one person, the percentage you received is shown here.

Boxes 10, 11, 12, and 13.—If state or local income tax was withheld from the distribution, these boxes may be completed.

_			CORRECT	ED (if	checked)	_	
PAYER'S name, street address, city, state, and ZIP code		\$	Gross distribution		OMB No. 1545-0119	Pe	Distributions From nsions, Annuities, Retirement or
		2a	Taxable amount		19 91	Pro	ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amount not determined		Total distribution		Copy 2
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Amount in Box 2 eligible for capit gain election		4 Federal income withheld	tax	File this copy with your state, city, or local income tax
RECIPIENT'S name			Employee contri or insurance pre		6 Net unrealized appreciation in employer's secu	rities	return, when required.
Street address (including apt. no.)		7	Distribution code	IRA/ SEP	8 Other	%	,
City, state, and ZIP code		9	Your percentage	of total	distribution	, , , , , , , , , , , , , , , , , , ,	
Account number (optional)		10	State income tag withheld	x	11 State/Payer's st number	ate °	
			Local income ta withheld	x	13 Name of locality	,	
PAYER'S name. street address. o	ity, state, and ZIP code	1	CORRECT		checked)] ,	Distributions From
		\$ 28	Taxable amount	·	19 91	Pe	nsions, Annuities, Retirement of ofit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ 2t	Taxable amount		Total		, ,
DAVEDIO E de al la companya de la companya della companya de la companya de la companya della companya della companya de la companya de la companya della co	DEOLDIENTIO LA LACALIA		not determined Amount in Box 2		distribution 4 Federal income		Copy 2
PAYER'S Federal identification number	RECIPIENT'S identification number	\$	eligible for capit gain election		withheld	IGA	File this copy with your state city, or loca income tax
RECIPIENT'S name		5	Employee contr or insurance pre			ırities	return, wher required
		\$,'	Lina	\$-	1	-
Street address (including apt. no.)	1	7	Distribution code	IRA/ SEP	8 Other	* %	
City, state, and ZIP code		9	Your percentage	e of total	distribution	<u>~</u> %	
Account number (optional)	,		State income ta withheld	х	11 State/Payer's st		
	,	12	Local income ta withheld	x	13 Name of locality	· ,	

	□ VOID	,	L CORRECT	ED			
PAYER'S name, street address, city, state, and ZIP code		\$	Gross distribution		омв no. 1545-0119	Per	istributions From nsions, Annuities, Retirement or iit-Sharing Plans, IRAs, Insurance Contracts, etc.
		<u> </u>	Taxable amount	· 🗆	Total distributior		
PAYER'S Federal identification number	RECIPIENT'S identification number	3	Amount in Box a eligible for capit gain election		4 Federal income withheld	tax	Copy D For Payer
	11	\$			\$		
RECIPIENT'S name		5	Employee contr or insurance pro		6 Net unrealized appreciation in employer's secu	rities	For Paperwork Reduction Act Notice and instructions for
		\$			\$		completing
Street address (including apt. no.		7	Distribution code	IRA/ SEP	8 Other		this form, see Instructions for Forms
						- %	1099, 1098,
City, state, and ZIP code		9	Your percentag	e of total	distribution	%	5498, and W-2G.
Account number (optional)		10	State income ta withheld	x	11 State/Payer's st number	ate	
		\$			<u> </u>		
		12	Local income ta withheld	X	13 Name of locality	'	
		\$					
PAYER'S name, street address,	City, state, and ZIP code	\$	Gross distributi	on	OMB No. 1545-0119	Per	istributions From nsions, Annuities, Retirement or fit-Sharing Plans, IRAs, Insurance Contracts, etc.
•		\$				<u> </u>	
		21	Taxable amoun not determined	_	Total distribution	i 🗌	
PAYER'S Federal identification number	RECIPIENT'S identification number		Amount in Box eligible for capi gain election		4 Federal income withheld	tax	Copy D For Payer
		\$			\$		
RECIPIENT'S name		5	Employee contr or insurance pr	ributions emiums	appreciation in employer's securities		For Paperwork Reduction Act Notice and instructions for
		\$			\$		completing
Street address (including apt. no.)	7	Distribution code	IRA/ SEP	8 Other		this form, see Instructions for Forms
City, state, and ZIP code		9	Your percentag	e of tota	 distribution	%	1099, 1098 5498, and
		\perp				· %	W-2G
Account number (optional)			State income to withheld	ax	11 State/Payer's sinumber	tate	
		12	Local income to	· ·	13 Name of locality	, 	
		12	withheld	3A	13 Hame of locality		