

Keep for your records

Name Social Security Number

Source Form : 1099-R . . . . . [ ] CSA-1099-R . . . . . [ ] CSF-1099-R . . . . . [ ] RRB-1099-R . . . . . [ ]
check this box . . . . . [ ] Corrected [ ]

Payer's name, street address, city, state, and ZIP code.
Payer's country
Payer's Federal identification number
Recipient's identification number
Check to transfer Recipient's information from Federal Information Worksheet . . . . . [ ]
Recipient's name
Street address (including apartment number)
City State ZIP code
Recipient's country
Federal income tax withheld
1st code [ ] [ ]

12 State tax withheld
13 Payer's State / state no.
14 State distribution
Special use code for first state (See Help) . . . . . [ ]
Special use code for second state (See Help) . . . . . [ ]
15 Local tax withheld
16 Name of locality
17 Local distribution

Check if NOT from a qualified retirement plan or IRA (see Help) [ ]
If box 7 code is J or T, check if a qualified distribution (see Help) [ ]
If box 7 code is J, enter amount used for first time home purchase [ ]

Inherited IRA If this distribution is from an inherited IRA, indicate the distribution is from the IRA of
Treat as recipient's own (this is treated as a rollover) [ ]
Recipient, but was originally inherited from a spouse (treated as recipient's IRA) [ ]
Spouse and not treat as recipient's own (taxable amount must be in box 2a) [ ]
Someone other than a spouse (taxable amount must be in box 2a) [ ]
From a traditional IRA [ ]
From a Roth IRA [ ]
From a SIMPLE plan (first two years of participation only) [ ]
From a SIMPLE plan (more than two years of participation) [ ]
From a SEP IRA [ ]
None [ ]
Subject to the penalty of early withdrawal [ ]
Not subject to the penalty of early withdrawal [ ]

Insurance Amount of insurance premiums deductible on Schedule A . . . . .
Amount of health savings account (HSA) funding distributions . . . . .
Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution . . . . .

Qualified Charitable Distribution Enter IRA distributions made directly by the trustee to a qualified charitable organization . . . . .

RMD If this is a distribution from a traditional IRA or qualified retirement plan, and if this is a Required Minimum Distribution (RMD) (See Help), Entire gross is RMD . . . . . [ ] or the amount of gross distbn that is the RMD . . . . .

**Verify Box 7 Distribution Codes** (See Help)

<b>A 1</b>	Check box if this is an <b>early</b> distribution <b>subject to the penalty</b> from a qualified retirement plan, traditional IRA, annuity or modified endowment contract, but there is <b>no code 1</b> in box 7. Do not include distributions from Roth IRA or first two years of SIMPLE plans. (See Help) . . . . . <input type="checkbox"/>
<b>A 2</b>	Check box if this is an <b>early</b> distribution <b>subject to the penalty</b> from a Roth IRA, but there is <b>no code J</b> in box 7. (See Help) . . . . . <input type="checkbox"/>
<b>A 3</b>	Check box if this is an <b>early</b> distribution <b>subject to the penalty</b> from a SIMPLE plan in first two years, but there is <b>no code S</b> in box 7. (See Help) . . . . . <input type="checkbox"/>
<b>A 4</b>	Check box if this is the withdrawal before tax return due date of a contribution to a traditional IRA, Roth IRA, or a corrective distribution of an excess deferral, excess contribution, or excess aggregate contribution taxable in 2014, but there is <b>no code 8</b> in box 7. (See Help) . . . . . <input type="checkbox"/>
<b>A 5</b>	Check box if there is a <b>code P or R</b> in box 7 and this is a <b>year 2015</b> Form 1099-R. (See Help) . . . . . <input type="checkbox"/>

**Rollovers, Roth Conversions, Roth Rollovers, and Recharacterizations**

	<b>Rollover:</b> Enter traditional IRA or pension distribution that was rolled over to a pension or traditional IRA. Enter Roth IRA rollover or conversion on lines B5 or B6 below.
<b>B 1</b>	Check this box if the <b>entire</b> distribution rolled over . . . . . <input type="checkbox"/>
<b>B 2</b>	If only <b>part</b> was rolled over, enter the amount of the partial rollover . . . . . _____
<b>B 3</b>	If box 7 code is <b>B</b> or <b>H</b> , check if the designated Roth distribution was rolled over into a Roth IRA . . . <input type="checkbox"/> <b>Roth IRA Rollover or Roth IRA Conversion:</b> Enter distribution, other than from a designated Roth, that was rolled or converted to a Roth IRA <i>including</i> any that were later recharacterized (converted back to a traditional IRA).
<b>B 4</b>	Amount of <b>this</b> distribution that may be rolled or converted to a Roth IRA . . . . . _____
<b>B 5</b>	Check this box if the <b>entire</b> amount on line B4 above was converted to a Roth IRA . . . . . <input type="checkbox"/>
<b>B 6</b>	If only <b>part</b> of the amount on line B4 above was rolled or converted to a Roth IRA, enter the amount that was converted to a Roth IRA . . . . . _____
<b>B 7</b>	If box 7 code is <b>G</b> , check if an in-plan Roth rollover (IRR) to a designated Roth plan . . . . . <input type="checkbox"/>
<b>B 8</b>	Previously taxed contributions, if different than box 5, for rollover from a qualified retirement plan to Roth IRA or an in-plan Roth rollover (IRR) to a designated Roth plan. . . . . _____
	<b>Recharacterization: Caution :</b> See Help before completing lines C2 and C3 for recharacterizations. Do not include earnings or losses when entering line C2 or C3.
<b>C 1</b>	Amount of this distribution that can be recharacterized . . . . . _____
<b>C 2</b>	Check this box if the <b>entire</b> amount on line C1 above was recharacterized. . . . . <input type="checkbox"/>
<b>C 3</b>	If only <b>part</b> of the amount on line C1 above was recharacterized, enter the amount of line C1 that was <b>not</b> recharacterized (i. e. remained in the Roth IRA) . . . . . _____

**Pension and Annuity Distributions Only**

	<b>Lump-Sum Distributions - Special Averaging Election</b>
<b>D 1</b>	Check if using 10-year averaging or making capital gain election for this distribution . . . . . <input type="checkbox"/>
<b>D 2</b>	Enter any federal estate taxes paid on this distribution (see Help) . . . . . _____
<b>D 3</b>	Enter any death benefit exclusion for which you are eligible (see Help) . . . . . _____
	<b>Disability Payments - Minimum Retirement Age</b>
<b>E</b>	Recipient was under the minimum retirement age when this distribution was received . . . . . Yes <input type="checkbox"/> No <input type="checkbox"/>
	<b>Charitable Gift Annuities - Capital Gains</b>
	If the code in box 7 is F and there is a capital gain in box 3:
<b>F 1</b>	Enter the amount of box 3 that is taxed at the maximum 28% rate. . . . . _____
<b>F 2</b>	Enter the amount of box 3 that is unrecaptured section 1250 gain. . . . . _____

## Simplified Method Worksheet

*Complete if Simplified Method elected for this distribution.*

*To elect Simplified Method, enter the annuity starting date on line 2.*

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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: right;"><b>1</b></td> <td style="width: 70%;">Total pension received this year from Form 1099-R (<b>included on Form 1040, line 16a, or Form 1040A, line 12a</b>) . . . . .</td> <td style="width: 5%; text-align: center;"><b>1</b></td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: right;"><b>2</b></td> <td>Annuity starting date . . . . .</td> <td style="text-align: center;"><b>2</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>3</b></td> <td>Plan cost at annuity starting date . . . . .</td> <td style="text-align: center;"><b>3</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>4</b></td> <td>Death benefit exclusion . . . . .</td> <td style="text-align: center;"><b>4</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>5</b></td> <td>Add lines 3 and 4 . . . . .</td> <td style="text-align: center;"><b>5</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>6</b></td> <td>Age (or combined ages) at annuity starting date . . . . .</td> <td style="text-align: center;"><b>6</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>7</b></td> <td>Age factor (payment months) . . . . .</td> <td style="text-align: center;"><b>7</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>8</b></td> <td>Divide line 5 by line 7 . . . . .</td> <td style="text-align: center;"><b>8</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>9</b></td> <td>Number of months for which payments were made in 2014 . . . . .</td> <td style="text-align: center;"><b>9</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>10</b></td> <td>Multiply line 8 by line 9 . . . . .</td> <td style="text-align: center;"><b>10</b></td> <td></td> </tr> <tr> <td></td> <td><b>Note:</b> If the annuity starting date is before 1987, enter the amount from line 10 on line 13 and skip lines 11, 12, 17, and 18.</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>11</b></td> <td>Any amounts previously recovered tax free after 1986 . . . . .</td> <td style="text-align: center;"><b>11</b></td> <td></td> </tr> <tr> <td style="text-align: right;"><b>12</b></td> <td>Cost remaining at beginning of 2014. 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