

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy C For Recipient's Records
		\$		2012 Form 1099-R		
		2a Taxable amount				
		\$		2b Taxable amount not determined <input type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name		\$		\$		
		Street address (including apt. no.)		5 Employee contributions /Designated Roth contributions or insurance premiums		
City, state, and ZIP code		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	This information is being furnished to the Internal Revenue Service.
		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		14 State distribution
\$		\$				\$
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution
		\$				\$

Instructions for Recipient *(Continued)*

If this is a total distribution from a qualified plan and you were born before January 2, 1936 (or you are the beneficiary of someone born before January 2, 1936), you may be eligible for the 10-year tax option. See the Form 4972 instructions for more information.

If you are an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a has not been reduced by the exclusion amount. See the instructions for Form 1040 or 1040A for more information.

Box 2b. If the first box is checked, the payer was unable to determine the taxable amount, and box 2a should be blank, except for an IRA. If the second box is checked, the distribution was a total distribution that closed out your account.

Box 3. If you received a lump-sum distribution from a qualified plan and were born before January 2, 1936 (or you are the beneficiary of someone born before January 2, 1936), you may be able to elect to treat this amount as a capital gain on Form 4972 (not on Schedule D (Form 1040)). See the Form 4972 instructions. For a charitable gift annuity, report as a long-term capital gain as explained in the instructions for Schedule D.

Box 4. Shows federal income tax withheld. Include this amount on your income tax return as tax withheld, and if box 4 shows an amount (other than zero), attach Copy B to your return. Generally, if you will receive payments next year that are not eligible rollover distributions, you can change your withholding or elect not to have income tax withheld by giving the payer Form W-4P.

Box 5. Generally, this shows the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year; the portion that is your basis in a designated Roth account; the part of premiums paid on commercial annuities or insurance contracts recovered tax free; or the nontaxable part of a charitable gift annuity. This box does not show any IRA contributions. If the amount shown is your basis in a designated Roth account, the year you first made contributions to that account may be entered in box 11.

Box 6. If you received a lump-sum distribution from a qualified plan that includes securities of the employer's company, the net unrealized appreciation (NUA) (any increase in value of such securities while in the trust) is taxed only when you sell the securities unless you choose to include it in your gross income this year. See Pub. 575 and the Form 4972 instructions. If you did not receive a lump-sum distribution, the amount shown is the NUA attributable to employee contributions, which is not taxed until you sell the securities.

Box 7. The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the instructions for Form 5329.

- 1**—Early distribution, no known exception (in most cases, under age 59½).
- 2**—Early distribution, exception applies (under age 59½).
- 3**—Disability.
- 4**—Death.
- 5**—Prohibited transaction.
- 6**—Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts).
- 7**—Normal distribution.
- 8**—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2012.
- 9**—Cost of current life insurance protection.
- A**—May be eligible for 10-year tax option (see Form 4972).
- B**—Designated Roth account distribution.

Note. If Code B is in box 7 and an amount is reported in box 10, see the instructions for Form 5329.

(Continued on the back of Copy 2.)