

(keep for your records) www.irs.gov/Form1099R Copy C For Recipient's Records

A Form 1099-R CORRECTED (if checked) OMB No. 1545-0119 **2020**

1 Gross distribution \$	2a Taxable amount \$	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
2b Taxable amount not determined	Total distribution	12 FATCA filing requirement	13 Date of payment

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.

PAYER'S TIN	RECIPIENT'S TIN
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3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	
6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s)	8 Other \$	%

9a Your percentage of total distribution %	9b Total employee contributions \$
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RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Account number (see instruc.)	11 1st year of desig. Roth contrib.	10 Amount allocable to IRR within 5 years \$
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14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
17 Local tax withheld \$	18 Name of locality	19 Local distribution \$

Department of the Treasury Internal Revenue Service

This information is being furnished to the IRS.

If this form shows federal income tax withheld in box 4, attach this copy to your return.

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Copy 2 File this copy with your state, city, or local income tax return, when required.

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Department of the Treasury Internal Revenue Service

LRPS

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Department of the Treasury Internal Revenue Service

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

IMPORTANT TAX RETURN DOCUMENT ENCLOSED

① REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

Instructions for Recipient (Continued)

- 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 a taxable part of a charitable gift annuity, or the investment in a life insurance contract. If the amount shown is your basis in a designated Roth account, the year 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 in the year. See Pub. 575 and Form 4972. If you rollover the distribution to a designated Roth account in the same plan or to a Roth IRA, see the instructions for box 2a. For a direct rollover to a designated Roth account in the same plan or to a designated Roth IRA, the amount shown is the NUA attributable to employee contributions, which isn't taxed until you sell the securities.
- Box 7.** The following codes identify the distribution you received. For more information on these codes, see the instructions for your tax return. Also, see the instructions for Form 5229.
 - 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—Rollover transaction.
 - 6—Section 1035 exchange (a tax-free exchange of life insurance, annuity, or qualified long-term care insurance, or endowment contract).
 - 7—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020.
 - 8—Tax on current life insurance protection.
 - 9—Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.
 - A—Designated Roth account distribution.
 - B—Note: If code B is in box 7 and an amount is reported in box 11, see the instructions for Form 5229.
 - C—Annuity payments from nonqualified annuities that may be subject to tax under section 1411.
 - D—Annuity payments from nonqualified annuities that may be subject to tax under section 1411.
 - E—Distributions under Employee Plans Compliance Resolution System (EPCRS), all annuity.
 - F—Direct rollover of a distribution to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.
 - G—Direct rollover of a designated Roth account distribution to a Roth IRA.
 - H—Early distribution from a Roth IRA, no known exception (in most cases).
 - K—Distribution of traditional IRA assets not having a readily available FMV.
 - L—Loans treated as distributions.
 - M—Qualified plan loan offset.
 - N—Recharacterized IRA contribution made for 2020 and recharacterized in 2020.
- P**—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2019.
- Q**—Qualified distribution from a Roth IRA.
- R**—Recharacterized IRA contribution made for 2019 and recharacterized in 2020.
- S**—Early distribution from a SIMPLE IRA in first 2 years, no known exception.
- T**—Roth IRA distribution, exception applies.
- U**—Divided distribution from ESOP under section 404(k).
- Note:** This distribution isn't eligible for rollover.
- W**—Change of payments for purchasing qualified long-term care insurance (If the IRA/SEP/SIMPLE box is checked, you've received a traditional IRA, SEP, or SIMPLE distribution).
- Box 8.** If you received an annuity contract as part of a distribution, the value of the contract is shown. It isn't taxable when you receive it and shouldn't be included in boxes 1 and 2a. When you receive periodic payments from the contract, the percentage of the annuity contract distributed to you is shown. You'll need this information if you use the 10-year tax option (Form 4972). If charges were made for qualified long-term care insurance contracts (but not below zero) in the annuity or life insurance contract is reported here.
- Box 9a.** If a total distribution was made to more than one person, the percentage you received is shown.
- Box 9b.** For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total distribution. See Pub. 575.
- Box 10.** If an amount is reported in this box, see the instructions for Form 5229 and Pub. 575.
- Box 11.** The first year you made a contribution to the designated Roth account reported on this form is shown in this box.
- Boxes 12.** If box 12 is checked, the payer is reporting on this Form 1099 to you the date of payment for a long-term care insurance contract. You may also have a filing requirement. See the instructions for Form 8938.
- Boxes 13.** Shows the date of payment for reportable death benefits under section 6050Y.
- Boxes 14-19.** State or local income tax was withheld from the distribution, boxes 10 and 19 may show the part of the distribution subject to state and/or local tax.

Additional Information. You may want to see:

- Form W-4p, Form 4972, Form 5225, Form 8606**
- Pub. 525, Taxable and Nontaxable Income**
- Pub. 560, Retirement Plans for Small Business**
- Pub. 575, Pension and Annuity Income**
- Pub. 590-A, Contributions to IRAs**
- Pub. 590-B, Distributions from IRAs**
- Pub. 721, U.S. Civil Service Retirement Benefits**
- Pub. 939, General Rule for Pensions and Annuities**
- Pub. 969, HSAs and Other Tax-Favored Health Plans**

Instructions for Recipient

Generally, distributions from retirement plans (IRAs, qualified plans, section 403(b) plans, and governmental section 457(b) plans), insurance contracts, annuities, and annuities for recipients (Form 1099-R) aren't taxable until after 1997. Do not use the simplified method to figure your taxable amount if your payer didn't show the taxable amount in box 2a. See the instructions for your tax return.

IRAs. For distributions from a traditional individual retirement arrangement (IRA), simplified employee pension (SEP), or savings incentive match plan for employees (SIMPLE), generally, the payer isn't required to compute the taxable amount. See the instructions for your tax return to determine the taxable amount. If you received a distribution from a traditional IRA (other than a Roth IRA), if you don't, you're subject to a 50% excise tax on the amount that should've been distributed. See Pub. 590-A and Pub. 590-B for more information on IRAs.

Roth IRAs. For distributions from a Roth IRA, generally, the payer isn't required to compute the taxable amount. You must compute any taxable amount on Form 8806. An amount shown in box 2a may be taxable earnings or an excess contribution.

Loans treated as distributions. If you borrow money from a qualified plan, treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, code L will be shown in box 7. See Pub. 575.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, TIN, ATIN, or EIN). However, the payer has reported your complete TIN to the IRS.

Account number. May show an account, policy, or other unique number the payer assigned to distinguish your account.

Box 1. Shows the total amount you received this year. The amount may have been a direct rollover, a transfer or conversion to a Roth IRA, a recharacterized IRA contribution, or you may have received 13 periodic payments (or the line for "Taxable amount"), and on Form 8606, as applicable. However, if this is a lump-sum distribution, see Form 4972. If you haven't reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return. Also report on that line any distributions from a qualified plan or IRA that are subject to special arrangements and corrective distributions of excess deferrals, excess contributions, or excess aggregate contributions except if the distribution is of designated Roth contributions or your after-tax contributions or if you're self-employed.

Box 2. If the first box is checked, the payer was unable to determine the taxable amount of the distribution. 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, you may be able to elect to treat the amount as a capital gain on Form 4972 (Form Schedule D) (Forms 1040 and 1040-SR).

Box 4. Shows federal income tax withheld. Include this amount on your tax return. If you have a filing requirement and if box 4 shows more than zero, attach Copy B to your return. Generally, if you receive payments that aren't eligible rollover distributions, you can change your withholding or elect not to have income tax withheld by giving the payer Form W-4p.

(Continued on the back of Copy C.)

② REMOVE SIDE EDGES FIRST,
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B-1A

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

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