

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		2007 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$					
PAYER'S federal identification number		2a Taxable amount					
		\$					
RECIPIENT'S name		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		This information is being furnished to the Internal Revenue Service.	
Street address (including apt. no.)		3 Capital gain (included in box 2a)		4 Federal income tax withheld			
City, state, and ZIP code		\$		\$			
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>			
1st year of desig. Roth contrib.		9a Your percentage of total distribution %		9b Total employee contributions			
Account number (see instructions)		\$		\$			
		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	

Form **1099-R**

(keep for your records)

Department of the Treasury — Internal Revenue Service

Instructions for Recipient (Continued)

If this is a total distribution from a qualified plan (other than an IRA or section 403(b) 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.

Box 2b. If the first box is checked, the payer was unable to determine the taxable amount, and box 2a should be blank. However, if this is a traditional IRA, SEP, or SIMPLE distribution, then see IRAs earlier. 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 on 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 the box next to box 10.

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, see Instructions for Forms 5329 and 8606.

- 1—Early distribution, no known exception (in most cases, under age 59 1/2).
- 2—Early distribution, exception applies (under age 59 1/2).
- 3—Disability.
- 4—Death.
- 5—Prohibited transaction.
- 6—Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts).
- 7—Normal distribution.
- 8—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2007.
- 9—Cost of current life insurance protection.
- A—May be eligible for 10-year tax option (see Form 4972).
- B—Designated Roth account distribution.
- D—Excess contributions plus earnings/excess deferrals taxable in 2005.

(Continued on Copy 2.)