

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119	
		\$		2008	
		2a Taxable amount			
PAYER'S federal identification number		RECIPIENT'S identification number		Form 1099-R	
		\$		2b Taxable amount not determined <input type="checkbox"/>	
PAYER'S federal identification number		RECIPIENT'S identification number		Total distribution <input type="checkbox"/>	
RECIPIENT'S name		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
Street address (including apt. no.)		\$		\$	
City, state, and ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
City, state, and ZIP code		7 Distribution code(s)		8 Other	
		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 \$	
		\$		\$	

**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

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

Form 1099-R

Department of the Treasury — Internal Revenue Service

**Instructions for Recipient (Continued)**

- E**—Excess annual additions under section 415 and certain excess amounts under section 403(b) plans.
- F**—Charitable gift annuity.
- G**—Direct rollover to a qualified plan, a 403(b) plan, a governmental 457(b) plan, or an IRA.
- J**—Early distribution from a Roth IRA, no known exception (in most cases, under age 59 1/2).
- L**—Loans treated as distributions.
- N**—Recharacterized IRA contribution made for 2008 and recharacterized in 2008.
- P**—Excess contributions plus earnings/excess deferrals taxable in 2007.
- Q**—Qualified distribution from a Roth IRA.
- R**—Recharacterized IRA contribution made in 2007 and recharacterized in 2008.
- S**—Early distribution from a SIMPLE IRA in first 2 years, no known exception (under age 59 1/2).
- T**—Roth IRA distribution, exception applies.

If the IRA/SEP/SIMPLE box is checked, you have 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 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. You will need this information if you use the 10-year tax option (Form 4972).

**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 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total investment in the contract. It is used to compute the taxable part of the distribution. See Pub. 575.

**Boxes 10-15.** If state or local income tax was withheld from the distribution, boxes 12 and 15 may show the part of the distribution subject to state and/or local tax.

**Additional information.** You may want to see:

- W-4P**, Withholding Certificate for Pension or Annuity Payments
- Form 4972**, Tax on Lump-Sum Distributions
- Form 5329**, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
- Form 8606**, Nondeductible IRAs
- Pub. 560**, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)
- Pub. 571**, Tax-Sheltered Annuity Plans (403(b) Plans)
- Pub. 575**, Pension and Annuity Income
- Pub. 590**, Individual Retirement Arrangements (IRAs)
- Pub. 721**, Tax Guide to U.S. Civil Service Retirement Benefits
- Pub. 939**, General Rule for Pensions and Annuities
- Pub. 969**, Health Savings Accounts and Other Tax-Favored Health Plans