

An Explanation of the IRS Form 1099-R

In January of each year, the Maine Public Employees Retirement System mails an Internal Revenue Service Form 1099-R to each person who received either a benefit payment or a refund of contributions in the prior calendar year. Below is an explanation of Form 1099-R and the information reported on it. Note: This is a SAMPLE only--please do not use this form for completion.

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PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119 2009 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount				
		2b Taxable amount not determined <input type="checkbox"/>				Total distribution <input type="checkbox"/>
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name, street address, city, state and ZIP code		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G
		7 Distribution code(s)	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other _____ %		
		9a Your percentage of total distribution _____ %		9b Total employee contributions		
Account number (optional)		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

Department of the Treasury - Internal Revenue Service

- 1** This box shows your total earnings from MainePERS benefits for 2009.
 - 2a** This box shows the Federal taxable portion of your earnings. **If Box 2a is blank and there is an "x" in Box 2b, you and/or your tax accountant need to determine what part of your earnings is taxable.**
 - 4** This box shows the amount of federal income tax already withheld from your earnings (if any).
 - 5** This box shows the total of your non-taxable contributions for 2009.
 - 7** This box contains a number and/or letter that represents what type of benefit or refund you received. Instructions on the reverse of Form 1099-R define the meaning of the number or letter code.
 - 9b** This box shows the remaining contributions to recover. This amount is reduced each year by the amount in box 5.
 - 10** This box shows the amount of state income, if any, withheld from your earnings.
 - 11** This box shows the number 23, the State of Maine code number.
- The three initials following the account number in the box to the left of **10** represent what type of benefit you are receiving: disability, death, service retirement, or refund.
- 12** This box shows the amount taxable by the State of Maine.
- Boxes 3, 6, 8, 9a, 13, 14 and 15 are blank because they are not pertinent to this MainePERS distribution.