

# 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.

SAMPLE ONLY		<b>1</b> Gross distribution \$ _____		OMB No. 1545-0119  <span style="font-size: 2em; font-weight: bold;">2011</span>  Form <b>1099-R</b>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		<b>2a</b> Taxable amount \$ _____		Total distribution <input type="checkbox"/>			
PAYER'S name, street address, city, state, and ZIP code		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy C For Recipient's Records	
PAYER'S federal identification number		RECIPIENT'S identification number		<b>3</b> Capital gain (included in box 2a) \$ _____			<b>4</b> Federal income tax withheld \$ _____
RECIPIENT'S name		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$ _____		<b>6</b> Net unrealized appreciation in employer's securities \$ _____		This information is being furnished to the Internal Revenue Service.	
Street address (including apt. no.)		<b>7</b> Distribution code(s)		<b>8</b> Other \$ _____ %			
City, state, and ZIP code		IRA/SEP/SIMPLE <input type="checkbox"/>		<b>9b</b> Total employee contributions \$ _____			
Account number (see instructions)		<b>9a</b> Your percentage of total distribution %		<b>10</b> Amount allocable to IRR within 5 years \$ _____			
Amount allocable to IRR within 5 years \$ _____		<b>11</b> 1st year of desig. Roth contrib.		<b>12</b> State tax withheld \$ _____		<b>13</b> State/Payer's state no. _____	
Account number (see instructions)		<b>15</b> Local tax withheld \$ _____		<b>16</b> Name of locality _____		<b>14</b> State distribution \$ _____	
Account number (see instructions)		<b>17</b> Local distribution \$ _____		_____		_____	

Form **1099-R** Department of the Treasury - Internal Revenue Service

- 1** This box shows your total distribution from MainePERS for 2011.
- 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 2011.
- 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.
- 12** This box shows the amount of Maine state income tax withheld from your earnings.
- 13** This box shows the number 23, the State of Maine code number.
- 14** This box shows the amount taxable by the state in which you reside.

The three initials following the account number in the box to the left of 15 represent what type of benefit you are receiving: disability, death, service retirement, or refund.

Boxes 3, 6, 8, 9a, 10, 11, 15, 16 and 17 are blank because they are not pertinent to this MainePERS distribution.