

## 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.

CORRECTED (if checked)

SAMPLE ONLY		<b>1</b> Gross distribution \$ _____ <b>2a</b> Taxable amount \$ _____		2019	Form 1099-R	OMB No. 1545-0119	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy C For Recipient's Records		
PAYER'S TIN	RECIPIENT'S TIN	<b>3</b> Capital gain (included in box 2a) \$ _____		<b>4</b> Federal income tax withheld \$ _____				
RECIPIENT'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		<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 IRS.		
		<b>7</b> Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ _____ %	<b>9b</b> Total employee contributions \$ _____			
<b>9a</b> Your percentage of total distribution %		<b>10</b> Amount allocable to IRR within 5 years \$ _____		<b>11</b> 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	<b>12</b> State tax withheld \$ _____ \$ _____		
<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$ _____ \$ _____		Account number (see instructions)		Date of payment	<b>15</b> Local tax withheld \$ _____ \$ _____	
<b>16</b> Name of locality		<b>17</b> Local distribution \$ _____ \$ _____		Account number (see instructions)		Date of payment		

Form **1099-R** (keep for your records)

[www.irs.gov/Form1099R](http://www.irs.gov/Form1099R)

Department of the Treasury - Internal Revenue Service

- 1** This box shows your total distribution from MainePERS for 2019.
- 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 2019.
- 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.