


CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code <b>INTEGRATED DATA MANAGEMENT SYSTEMS INC</b> <b>ACCOUNT ABILITY COMPLIANCE SOFTWARE</b> <b>555 BROADHOLLOW ROAD SUITE 273</b> <b>MELVILLE NY 11747-5001</b>  <b>631-249-7744/SALES DEPT</b>			1 Gross distribution <b>\$ 890500.00</b>		OMB No. 1545-0119  <b>2017</b>  Form 1099-R	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.  This information is being furnished to the Internal Revenue Service.	
			2a Taxable amount <b>\$ 525000.00</b>				
PAYER'S Federal identification number <b>13-3249958</b>			RECIPIENT'S identification number <b>XXX-XX-0029</b>				
RECIPIENT'S name, street address, city, state, and ZIP code   <b>JOHN DOE</b> <b>33 EAST 17 STREET UNIT 2101</b> <b>NEW YORK NY 10003-2005</b>			3 Capital gain (included in box 2a) <b>\$</b>		4 Federal income tax withheld <b>\$ 125000.00</b>		
			5 Employee contributions /Designated Roth contributions or insurance premiums <b>\$</b>		6 Net unrealized appreciation in employer's securities <b>\$</b>		
			7 Distribution code(s) <b>7K</b>		8 Other <b>\$ 11250.00</b>		
			9a Your percentage of total distribution <b>%</b>		9b Total employee contributions <b>\$</b>		
10 Amount allocable to IRR within 5 years <b>\$</b>			11 1st year of desig. Roth contrib. <input checked="" type="checkbox"/>		12 State tax withheld <b>\$ 85500.00</b> <b>\$ 42400.00</b>		
Account number (see instructions) <b>55454224242455</b>			13 State/Payer's state no. <b>NY/133249958</b> <b>NJ/133249958001</b>		14 State distribution <b>\$ 500500.00</b> <b>\$ 390000.00</b>		
			15 Local tax withheld <b>\$ 29850.00</b>		16 Name of locality <b>NYC</b>		
					17 Local distribution <b>\$ 195000.00</b> <b>\$</b>		

Form 1099-R

Department of the Treasury - Internal Revenue Service

**Instructions for Recipient**

Generally, distributions from pensions, annuities, profit-sharing and retirement plans (including section 457 state and local government plans), IRAs, insurance contracts, etc., are reported to recipients on Form 1099-R.

**Qualified plans.** If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if your payer did not show the taxable amount in box 2a. See the instructions for Form 1040, 1040A, or 1040NR.

**IRAs.** For distributions from a traditional individual retirement arrangement (IRA), simplified employee pension (SEP), or savings incentive match plan for employees (SIMPLE), generally the payer is not required to compute the taxable amount. See the Form 1040, 1040A, or 1040NR instructions to determine the taxable amount. If you are at least age 70½, you must take minimum distributions from your IRA (other than a Roth IRA). If you do not, you may be subject to a 50% excise tax on the amount that should have been distributed. See Pub. 590-A & Pub. 590-B for more information on IRAs.

**Roth IRAs.** For distributions from a Roth IRA, generally the payer is not required to compute the taxable amount. You must compute any taxable amount on Form 8606. An amount shown in box 2a may be taxable earnings on an excess contribution.

**Loans treated as distributions.** If you borrow money from a qualified plan, section 403(b) plan, or governmental section 457(b) plan, you may have to treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, Code L will be shown in box 7. See Pub. 575.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You may also have a filing requirement. See the Instructions for Form 8938.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Recipient's taxpayer id number.** For your protection, this form may show only the last four digits of your SSN, ITIN, ATIN, or EIN. However, the issuer has reported your complete identification number to the IRS.

**Box 1.** Shows the total amount you received this year. The amount may have been a direct rollover, a transfer or conversion to a Roth IRA, a recharacterized IRA contribution; or you may have received it as periodic payments, as nonperiodic payments, or as a total distribution. Report the amount on Form 1040, 1040A, or 1040NR on the line for "IRA distributions" or "Pensions and annuities" (or the line for "Taxable amount"), and on Form 8606, as applicable. However, if this is a lump-sum distribution, see Form 4972. If you have not reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return. Also report on that line permissible withdrawals from eligible automatic contribution arrangements and corrective distributions of excess deferrals, excess contributions, or excess aggregate contributions except if the distribution is of designated Roth contributions or your after-tax contributions or if you are self-employed.

If a life insurance, annuity, qualified long-term care, or endowment contract was transferred tax free to another trustee or contract issuer, an amount will be shown in this box and Code 6 will be shown in box 7. If a charge or payment was made against the cash value of an annuity

contract or the cash surrender value of a life insurance contract for the purchase of qualified long-term care insurance, an amount will be shown in this box and code W will be shown in box 7. You need not report these amounts on your tax return.

**Box 2a.** This part of the distribution is generally taxable. If there is no entry in this box, the payer may not have all the facts needed to figure the taxable amount. In that case, the first box in box 2b should be checked. You may want to get one of the free publications from the IRS to help you figure the taxable amount. See Additional information at the end of these instructions. For an IRA distribution, see IRAs and Roth IRAs above. For a direct rollover, other than from a qualified plan to a Roth IRA, zero should be shown, and you must enter zero (-0-) on the "Taxable amount" line of your tax return. If you roll over a distribution (other than a distribution from a designated Roth account) from a qualified plan (including a governmental section 457(b) plan) or section 403(b) plan to a Roth IRA, you must include on the "Taxable amount" line of your tax return the amount shown in this box plus the amount in box 6, if any.

If this is a total distribution from a qualified 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 return. See the Form 4972 instructions for more information.

If you are an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a has not been reduced by the exclusion amount. See the instructions for Form 1040, 1040A, or 1040NR 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, except for an IRA. It is your responsibility to determine the taxable amount. 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 as explained in the instructions for Form 8949.

**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 box 11.

(Continued on Copy C)