

1099-R 2016

IRS Release Status: FINAL

Sample Excel Import File: [1099-R.xlsx](#) 

What's New for 2016

- **FATCA filing requirement check box.** A new check box was added to Form 1099-R to identify an FFI or a U.S. payer filing this form to satisfy its chapter 4 reporting requirement.
- **New early distribution exceptions.** Public Laws 114-26 and 114-113 added Federal law enforcement officers, Federal customs and border protection officers, Federal firefighters, air traffic controllers, nuclear materials couriers, members of the United States Capitol Police or Supreme Court Police, and diplomatic security special agents of the Department of State to the definition of qualified public safety employees under 72(t)(10(B)) eligible for an early distribution exception for distributions made after separation from service in or after the year the employee has reached age 50. These changes are effective for distributions made after December 31, 2015.
- **Extension of tax-free distributions from IRAs for charitable purposes.** Public Law 114-113 permanently extends tax-free distributions from IRAs for charitable purposes, for distributions made in tax year 2015 and later. See the TIP, on page 1.

New Fields

- **FATCA Checkbox:** FATCA filing requirement

Import Form Fields:

Field Name	Size	Type	Description	Notes
See Form Filer Common Fields			Filer fields common to all form types.	
See Recipient Common Fields			Recipient fields common to all form types.	
FATCA Checkbox	1	Checkbox	FATCA filing requirement	X / Y / T / 1 = Checked
Box 1 Amount	12	Amount	Gross distribution	
Box 2a Amount	12	Amount	Taxable amount	
Box 2b Checkbox 1	1	Checkbox	Taxable amount not determined	X / Y / T / 1 = Checked
Box 2b Checkbox 2	1	Checkbox	Total distribution	X / Y / T / 1 = Checked
Box 3 Amount	12	Amount	Capital gain (included in box 2a)	
Box 4 Amount	12	Amount	Federal income tax withheld	
Box 5 Amount	12	Amount	Employee contributions/Designated Roth contribution or insurance premiums	
Box 6 Amount	12	Amount	Net unrealized appreciation in employer's securities	
Box 7 Code(s)	2	Text	Distribution Code	See IRS instructions
Box 8 Amount	12	Amount	Other	
Box 8 Number	2	Numeric	Other percentage	0 - 99
Box 9a Number	2	Numeric	Your percentage of total distribution	0 - 99
Box 9b Amount	12	Amount	Total employee contributions	
Box 10 Amount	12	Amount	Amount allocable to IRR within 5yrs	
Box 11 Roth Year	4	Numeric	1st year of Roth contribution	YYYY
Box 12 Amount	12	Amount	State tax withheld	
Box 13 ID Number	20	Text	State/Payer's state no.	Given by State Department of Revenue

Box 13 State	2	Text	State abbreviation code	Use state abbreviation
Box 14 Amount	12	Amount	State distribution	
Box 15 Amount	12	Amount	Local tax withheld	
Box 16 Name	15	Text	Name of locality	
Box 17 Amount	12	Amount	Local distribution	
See Form Common Fields			Form fields common to all form types.	

1099-R Form:

9898		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 2016 Form 1099-R	
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		2016 Form 1099-R			
		\$				2a Taxable amount	
PAYER'S federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
				3 Capital gain (included in box 2a)		4 Federal income tax withheld	
RECIPIENT'S name		5 Employee contributions / Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
Street address (including apt. no.)		7 Distribution code(s)		8 Other			
				IRA/SEP/SIMPLE <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions			
		\$		\$			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		12 State tax withheld	
\$						\$	
Account number (see instructions)		13 State/Payer's state no.		14 State distribution		\$	
						\$	
		15 Local tax withheld		16 Name of locality		17 Local distribution	
		\$				\$	
						\$	

Form **1099-R** Cat. No. 14436Q www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

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IRS 1099-R Form: [1099-R Form](#)

IRS 1099-R Instructions: [1099-R Instructions](#)