

# 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 <a href="#">Form Filer Common Fields</a> |      |          | Filer fields common to all form types.                                    |                                      |
| See <a href="#">Recipient Common Fields</a>  |      |          | 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 <a href="#">Form Common Fields</a> |    |        | Form fields common to all form types. |                        |

**1099-R Form:**

|                                                                                                        |  |                                                                  |  |                                                                                                                               |  |                                                                                                                                                                 |  |
|--------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 9898                                                                                                   |  | <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED |  | OMB No. 1545-0119                                                                                                             |  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>2016</b><br><br><b>Form 1099-R</b> |  |
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code |  | 1 Gross distribution                                             |  | <b>2016</b><br><br><b>Form 1099-R</b>                                                                                         |  |                                                                                                                                                                 |  |
|                                                                                                        |  | \$                                                               |  |                                                                                                                               |  | 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                                    |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b> |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b>                                   |  |
| \$                                                                                                     |  | \$                                                               |  |                                                                                                                               |  |                                                                                                                                                                 |  |
| 5 Employee contributions / Designated Roth contributions or insurance premiums                         |  | 6 Net unrealized appreciation in employer's securities           |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b> |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b>                                   |  |
| \$                                                                                                     |  | \$                                                               |  |                                                                                                                               |  |                                                                                                                                                                 |  |
| 7 Distribution code(s)                                                                                 |  | IRA/SEP/SIMPLE <input type="checkbox"/>                          |  | 8 Other                                                                                                                       |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b>                                   |  |
| \$                                                                                                     |  | \$                                                               |  | %                                                                                                                             |  |                                                                                                                                                                 |  |
| 9a Your percentage of total distribution                                                               |  | 9b Total employee contributions                                  |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b> |  | <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.</b>                                   |  |
| %                                                                                                      |  | \$                                                               |  |                                                                                                                               |  |                                                                                                                                                                 |  |
| 10 Amount allocable to IRR within 5 years                                                              |  | 11 1st year of desig. Roth contrib.                              |  | 12 State tax withheld                                                                                                         |  | 13 State/Payer's state no.                                                                                                                                      |  |
| \$                                                                                                     |  | FATCA filing requirement <input type="checkbox"/>                |  | \$                                                                                                                            |  | \$                                                                                                                                                              |  |
| Account number (see instructions)                                                                      |  | 15 Local tax withheld                                            |  | 16 Name of locality                                                                                                           |  | 17 Local distribution                                                                                                                                           |  |
|                                                                                                        |  | \$                                                               |  |                                                                                                                               |  | \$                                                                                                                                                              |  |
|                                                                                                        |  | \$                                                               |  |                                                                                                                               |  | \$                                                                                                                                                              |  |

Form **1099-R** Cat. No. 14436Q [www.irs.gov/form1099r](http://www.irs.gov/form1099r) Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

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

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