

**MEMO# 950**

January 31, 1989

## **1989 IRS FORM 1099-R**

January 31, 1989 TO: PENSION MEMBERS NO. 4-89 RE: 1989 IRS FORM 1099-R

Attached is a copy of the 1989 IRS Form 1099-R, Total Distributions from Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc. Although the form itself has not been revised substantively, changes appear in the instructions to the recipient. For example, the explanation of Box 2 no longer includes a note advising the recipient to contact the payor if there is an entry in Box 1 but not in Box 2. In addition, the explanations of codes "8" and "P" in Box 8 have been revised to reflect the change in the tax treatment of earnings on excess deferrals under the Technical and Miscellaneous Revenue Act of 1988. We will keep you informed of further developments. Kathy D. Ireland Assistant General Counsel  
Attachment

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