

MEMO# 4269

November 19, 1992

NEW DISTRIBUTION CODES ON FORM 1099-R

November 19, 1992 TO: PENSION MEMBERS NO. 36-92 OPERATIONS MEMBERS NO. 48-92
TRANSFER AGENT ADVISORY COMMITTEE NO. 72-92 RE: NEW DISTRIBUTION CODES ON
FORM 1099-R _____ Attached is a copy
of Announcement 92-169, which describes the new codes that will be added to the 1993
IRS Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit- Sharing
Plans, IRAs, Insurance Contracts, etc., in light of the temporary regulations concerning the
reporting of direct rollovers under section 3405(c) of the Internal Revenue Code. (See
Institute Memorandum to Pension Members No. 28-92, Operations Members No. 39-92, and
Transfer Agent Advisory Committee No. 69-92, dated October 22, 1992.) Distribution code
"G" will indicate a direct rollover to an IRA, while distribution code "H" will indicate a direct
rollover to a qualified plan or section 403(b) arrangement. In addition, new distribution code
"E" will indicate elective deferrals and employee contributions distributed or returned as
excess annual additions under section 415 of the Code. We will keep you informed of
developments. Kathy D. Ireland Associate Counsel -Pension Attachment

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