

**MEMO# 1980**

June 18, 1990

## **IRS COMBINES FORMS 1099-R AND W-2P FOR 1991**

June 18, 1990 TO: PENSION MEMBERS NO. 28-90 OPERATIONS MEMBERS NO. 16-90  
TRANSFER AGENT ADVISORY COMMITTEE NO. 16-90 RE: IRS COMBINES FORMS 1099-R AND  
W-2P FOR 1991 \_\_\_\_\_ Last July, the IRS  
announced a proposal to combine Forms 1099-R and W-2P for tax year 1991. (See Institute  
Memorandum to Pension Members No. 38-89, Operations Members No. 26-89 and Transfer  
Agent Advisory Committee No. 21-89, dated August 7, 1989.) The IRS announced today  
that Form W-2P will be combined with Form 1099-R and will be designated Form 1099-R  
beginning with the 1991 form which will be filed in 1992. A copy of IRS Announcement  
90-79, including a draft of the new form, is attached. The draft Form 1099-R differs from the  
form proposed last year in several respects. Checkboxes were added in Box 2b to indicate  
"Taxable amount not determined" and to designate a "Total distribution." Boxes were  
added to report local income tax information and any additional information the payer  
desires to include. Finally, Announcement 90-79 provides that the recipient of the new Form  
1099-R will be required to attach it to his or her Federal income tax return if the payer  
shows Federal income tax withholding. The draft Form 1099-R is subject to review and  
approval by the Office of Management and Budget. We will keep you informed of further  
developments. W. Richard Mason Assistant General Counsel Attachment

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