

**MEMO# 5765**

April 8, 1994

## **1994 IRS FORM 1099-R AND INSTRUCTIONS**

April 8, 1994 TO: OPERATIONS MEMBERS NO. 11-94 PENSION MEMBERS NO. 9-94  
TRANSFER AGENT ADVISORY COMMITTEE NO. 13-94 RE: 1994 IRS FORM 1099-R AND  
INSTRUCTIONS \_\_\_\_\_ Attached is a  
copy of the 1994 Internal Revenue Service Form 1099-R, Distributions from Pensions,  
Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., along with the  
instructions thereto. The revised form allows payors to report taxes withheld for two states  
or localities. The revised instructions contain an expanded discussion of the tax  
consequences of plan loans and the new deposit rules for nonpayroll withholding. (See  
Institute Memorandum to Operations Members No. 1-94, Pension Members No. 1-94, Tax  
Members No. 3-94, and Transfer Agent Advisory Committee No. 2-94, dated January 19,  
1994.) Also attached is a copy of IRS Announcement 94-46, which clarifies a sentence on  
page 24 of the instructions concerning Form 1099-R. We will keep you informed of  
developments. Kathy D. Ireland Associate Counsel - Pension Attachments

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