

# IRS FORM 1099-R WORKSHEET

Form 1099-R Year (please enter four-digit year if prior to 2019): 2015

**Return completed worksheet to Independent Actuaries, Inc. by the 1st week of January of the calendar year following the date of distribution.**

By mail: Independent Actuaries, Inc.  
4500 Kruse Way, Suite 200  
Lake Oswego, OR 97035

By fax: 503.520.1147

On web: <http://indact.sharefile.com>

|                      |  |  |  |
|----------------------|--|--|--|
| Plan Name:           |  | Trust EIN:                             |  |
| Plan Sponsor Address |  | Telephone:                             |  |
|                      |  | Contact Person for IRS (for Form 1096) |  |
|                      |  | Worksheet completed by                 |  |

If taxes have been withheld and you want Independent Actuaries, Inc. to prepare Form 945, check here  and complete following:  
 Have taxes been paid?:  Yes – latest date paid: \_\_\_\_\_  No Final Filing for plan?: Y / N  
(for IAI use only)

### PARTICIPANT DATA

| Recipient's Social Security Number (A)  | Recipient's Name and Complete Address (B) | Gross Distribution during calendar 2015 (C) | Federal Taxes withheld (D) | State Taxes withheld (E) | Distribution Codes* (F) |
|---|---|---|----------------------------|--------------------------|-------------------------|
|   |   |   |                            |                          |                         |
| For IAI use only: After-tax EE contr: \$      Qualifies for Avg'ing? Y / N      Total Dist'n? Y / N      Cap. Gain: \$      Taxable Amt: \$ |   |   |                            |                          |                         |
|   |   |   |                            |                          |                         |
| For IAI use only: After-tax EE contr: \$      Qualifies for Avg'ing? Y / N      Total Dist'n? Y / N      Cap. Gain: \$      Taxable Amt: \$ |   |   |                            |                          |                         |
|   |   |   |                            |                          |                         |
| For IAI use only: After-tax EE contr: \$      Qualifies for Avg'ing? Y / N      Total Dist'n? Y / N      Cap. Gain: \$      Taxable Amt: \$ |   |   |                            |                          |                         |
|   |   |   |                            |                          |                         |
| For IAI use only: After-tax EE contr: \$      Qualifies for Avg'ing? Y / N      Total Dist'n? Y / N      Cap. Gain: \$      Taxable Amt: \$ |   |   |                            |                          |                         |
|   |   |   |                            |                          |                         |
| For IAI use only: After-tax EE contr: \$      Qualifies for Avg'ing? Y / N      Total Dist'n? Y / N      Cap. Gain: \$      Taxable Amt: \$ |   |   |                            |                          |                         |

\*Distribution Codes

|  |  |
|--|--|
| 1 = Distribution before age 59½ and none of 2, 3, or 4 applies | G = Direct rollover to traditional IRA, qualified plan or Tax Sheltered Annuity  |
| 2 = Distribution before age 59½ but not subject to 10% penalty | X = Any distribution or in-plan conversion involving Roth funds. Your IAI consultant will contact you for further information. |
| 3 = Distribution due to Disability                             |  |
| 4 = Distribution due to Death                                  |  |
| 7 = Distribution or Roth conversion after age 59½              | 8 = Excess contribution/earnings from failed tests, taxable in 2015  |
| 9 = Life Insurance costs (PS 58)                               | P = Excess contribution/earnings from failed tests, taxable in 2014  |
| L = Loans treated as deemed distribution                       | E = Excess Annual Additions under Section 415 & other payments under EPCRS   |

**IRS FORM 1099-R WORKSHEET  
(CONCLUDED)**

**PARTICIPANT DATA**

| Recipient's Social Security Number (A) | Recipient's Name and Complete Address (B) | Gross Distribution during calendar 2015 (C) | Federal Taxes withheld (D) | State Taxes withheld (E) | Distribution Codes* (F) |
|--|---|---|----------------------------|--------------------------|-------------------------|
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |
| For IAI use only:                      | After-tax EE contr: \$                    | Qualifies for Avg'ing? Y / N                | Total Dist'n? Y / N        | Cap. Gain: \$            | Taxable Amt: \$         |
|  |   |   |                            |                          |                         |

\*Distribution Codes

|  |  |
|--|--|
| 1 = Distribution before age 59½ and none of 2, 3, or 4 applies | G = Direct rollover to traditional IRA, qualified plan or Tax Sheltered Annuity  |
| 2 = Distribution before age 59½ but not subject to 10% penalty | X = Any distribution or in-plan conversion involving Roth funds. Your IAI consultant will contact you for further information. |
| 3 = Distribution due to Disability                             |  |
| 4 = Distribution due to Death                                  |  |
| 7 = Distribution or Roth conversion after age 59½              | 8 = Excess contribution/earnings from failed tests, taxable in 2015  |
| 9 = Life Insurance costs (PS 58)                               | P = Excess contribution/earnings from failed tests, taxable in 2014  |
| L = Loans treated as deemed distribution                       | E = Excess Annual Additions under Section 415 & other payments under EPCRS   |