

SAI KONDAL RAO KARRI
13107 WHITESTONE DR UNIT 26B
TAMPA FL 33617-9504

Instructions for Recipient

Generally, distributions from pensions, annuities, profit-sharing and retirement plans (including section 457 state and local government plans), IRAs, insurance contracts, etc., are reported to recipients on Form 1099-R.

Qualified plans. If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if OPERS did not show the taxable amount in box 2a. See the instructions for Form 1040 or 1040A.

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, OPERS has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

Account number. May show an account number OPERS assigned to distinguish your account.

Box 1. Shows the total amount you received this year. This amount may have been a direct rollover or you

may have received it as periodic payments, as nonperiodic payments, or as a total distribution. Report this amount on Form 1040 or 1040A on the line for "Pensions and annuities". However, if this is a lump-sum distribution, see Form 4972. If you have not reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return.

Box 2a. - This part of the distribution is generally taxable. If there is no entry in this box, OPERS may not have all the facts needed to figure the taxable amount. In that case, the first box in box 2b should be marked. You may want to get one of the free publications from the IRS to help you figure the taxable amount. See *Additional information* on the back of Copy C. For a direct rollover, other than from OPERS to a Roth IRA, zero is shown and you must enter zero (-0-) on the "Taxable amount" line of your tax return. If this is a total distribution from OPERS and you were born before January 2, 1936 (or you are a beneficiary of someone born before January 2, 1936), you may be eligible for the 10-year tax option. See the Form 4972 instructions for more information.

If you are an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to purchase certain insurance premiums, the amount shown in box 2a has not been reduced by the exclusion amount. See the instructions for Form 1040 or Form 1040A for more information.

Box 2b. - If an 'X' is entered in the first checkbox, OPERS was unable to determine the taxable amount, and box 2a should be blank. If an 'X' is entered in the second checkbox, the distribution was a total distribution that closed out your account.

Box 3. - Box 3 does not apply to OPERS distributions.

Box 4. - This is the amount of federal income tax withheld on the distribution. Include this on your income tax return as tax withheld, and if box 4 shows an amount other than zero, attach Copy B to your return. Generally, if you will receive payments next year that are not eligible rollover distributions, you may change your withholding or elect not to have income tax withheld by giving OPERS Form W-4P.

(Continued on the back of Copy C)

Instructions for Recipient

Box 5. - This box shows the portion of the employee's investment in contract (after-tax contributions) that was recovered tax free this year.

Box 6. - Box 6 does not apply to OPERS distributions.

Box 7. - The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the instructions for Form 5329.

1—Early distribution, no known exception (in most cases, under age 59½).

2—Early distribution, exception applies (under age 59½).

3—Disability.

4—Death.

7—Normal distribution.

A—May be eligible for 10-year tax option (see Form 4972).

E—Distributions under Employee Plans Compliance Resolution System (EPCRS)

G—Direct rollover to a qualified plan, a section 403(b) plan, a governmental section 457(b) plan, or an IRA.

Box 8. - Box 8 does not apply to OPERS distributions.

Box 9a. If a total distribution was made to more than one person, the percentage you received is shown here.

Box 9b. For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total investment in the contract. It is used to compute the taxable part of the distribution. See Pub. 575.

Boxes 12—13. - If state tax was withheld from the distribution, these boxes are completed.

Additional Information. You may want to see:

Form W-4P, Withholding Certificate for Pension or Annuity Payments,

Form 4972, Tax on Lump-Sum Distributions

Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Form 8606, Nondeductible IRAs

Pub. 560, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)

Pub. 571, Tax-Sheltered Annuity Plans (403(b) Plans)

Pub. 575, Pension and Annuity Income

Pub. 590, Individual Retirement Arrangements (IRAs)

Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits

Pub. 939, General Rule for Pensions and Annuities

Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans

PAYER	OHIO PUBLIC EMP RET SYS 277 EAST TOWN STREET COLUMBUS OHIO 43215		(if checked) <input type="checkbox"/> CORRECTED	OMB No. 1545-0119 2021	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			1 Gross distribution \$ 354.99	Form 1099-R		
			2a Taxable amount \$ 354.99			
PAYER'S Federal identification number 31-0797516 G	RECIPIENT'S identification number XXX-XX-5912	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a)	Copy 2 File this copy with your state, city, or local income tax return, when required.		
4 Federal income tax withheld \$ 71.00	5. Employee/Desig. Roth contrib. or insurance premiums. \$ 0.00	6 Net unrealized appreciation in employer's securities \$	7 Distribution Code 1			IRA/SEP <input type="checkbox"/>
RECIPIENT SAI KONDAL RAO KARRI 13107 WHITESTONE DR UNIT 26B TAMPA, FL 33617-9504		8 Other %	9a Your percentage of total distribution %			
		9b Total employee contributions	12 State tax withheld 0.00			
Account number (optional) XXXXX5912		13 State/Payer's state number OH51-8539176	Effective Date of Retirement			

Department of the Treasury Internal Revenue Service

PAYER	OHIO PUBLIC EMP RET SYS 277 EAST TOWN STREET COLUMBUS OHIO 43215		(if checked) <input type="checkbox"/> CORRECTED	OMB No. 1545-0119 2021	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			1 Gross distribution \$ 354.99	Form 1099-R		
			2a Taxable amount \$ 354.99			
PAYER'S Federal identification number 31-0797516 G	RECIPIENT'S identification number XXX-XX-5912	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a)	Copy 2 File this copy with your state, city, or local income tax return, when required.		
4 Federal income tax withheld \$ 71.00	5. Employee/Desig. Roth contrib. or insurance premiums. \$ 0.00	6 Net unrealized appreciation in employer's securities \$	7 Distribution Code 1			IRA/SEP <input type="checkbox"/>
RECIPIENT SAI KONDAL RAO KARRI 13107 WHITESTONE DR UNIT 26B TAMPA, FL 33617-9504		8 Other %	9a Your percentage of total distribution %			
		9b Total employee contributions	12 State tax withheld 0.00			
Account number (optional) XXXXX5912		13 State/Payer's state number OH51-8539176	Effective Date of Retirement			

Department of the Treasury Internal Revenue Service

PAYER	OHIO PUBLIC EMP RET SYS 277 EAST TOWN STREET COLUMBUS OHIO 43215		(if checked) <input type="checkbox"/> CORRECTED	OMB No. 1545-0119 2021	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			1 Gross distribution \$ 354.99	Form 1099-R		
			2a Taxable amount \$ 354.99			
PAYER'S Federal identification number 31-0797516 G	RECIPIENT'S identification number XXX-XX-5912	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a)	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.		
4 Federal income tax withheld \$ 71.00	5. Employee/Desig. Roth contrib. or insurance premiums. \$ 0.00	6 Net unrealized appreciation in employer's securities \$	7 Distribution Code 1			IRA/SEP <input type="checkbox"/>
RECIPIENT SAI KONDAL RAO KARRI 13107 WHITESTONE DR UNIT 26B TAMPA, FL 33617-9504		8 Other %	9a Your percentage of total distribution %			
		9b Total employee contributions	12 State tax withheld 0.00			
Account number (optional) XXXXX5912		13 State/Payer's state number OH51-8539176	Effective Date of Retirement		This information is being furnished to the Internal Revenue Service.	

Department of the Treasury Internal Revenue Service

PAYER	OHIO PUBLIC EMP RET SYS 277 EAST TOWN STREET COLUMBUS OHIO 43215		(if checked) <input type="checkbox"/> CORRECTED	OMB No. 1545-0119 2021	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			1 Gross distribution \$ 354.99	Form 1099-R		
			2a Taxable amount \$ 354.99			
PAYER'S Federal identification number 31-0797516 G	RECIPIENT'S identification number XXX-XX-5912	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a)	Copy 2 File this copy with your state, city, or local income tax return, when required.		
4 Federal income tax withheld \$ 71.00	5. Employee/Desig. Roth contrib. or insurance premiums. \$ 0.00	6 Net unrealized appreciation in employer's securities \$	7 Distribution Code 1			IRA/SEP <input type="checkbox"/>
RECIPIENT SAI KONDAL RAO KARRI 13107 WHITESTONE DR UNIT 26B TAMPA, FL 33617-9504		8 Other %	9a Your percentage of total distribution %			
		9b Total employee contributions	12 State tax withheld 0.00			
Account number (optional) XXXXX5912		13 State/Payer's state number OH51-8539176	Effective Date of Retirement			

Department of the Treasury Internal Revenue Service