



## Tax Item. Request for IRS to Figure Taxable Part of Annuity

This item is available on Internet or by fax only.

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**Purpose of Request** If you are a retiree, or the survivor of an employee or retiree, and you cannot determine how much of the annuity you receive is taxable, you can ask the Internal Revenue Service to figure the amount for you.

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**User Fee and Mailing Address for the Request** **User Fee.** By making this request, you are asking for a ruling. The law requires IRS to charge a user fee for a ruling. A change in the amount was under discussion as this Tax Item was approved, so you should call IRS to ask what the current fee is. Ask for the amount of a "computation of exclusion for annuitant under Section 72." Please send the payment with your request for the ruling.

You can deduct the user fee as a miscellaneous itemized deduction on **Schedule A (Form 1040), *Itemized Deductions***, subject to the 2% floor on most miscellaneous itemized deductions.

**No Fee Required for Some Requests.** There is no fee if you are requesting only the following, which are not considered "rulings":

- The value of the refund feature of the pension or annuity.
- The amount of the death benefit exclusion.

**Mailing Address.** Mail your request to:

Internal Revenue Service  
Attention: CP:E:EP  
P.O. Box 14073  
Ben Franklin Station  
Washington, D.C. 20044

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**When to Make the Request** IRS processes requests in the order we receive them, but requests sent between February 1 and April 15 may be delayed. If you do not receive your ruling by the due date for your return, file **Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return***.

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**What to Send** To make the request, please send the following information. If you do not send it, processing your request will be delayed. Please send **photocopies only, not originals**, because we keep the information for our records.

- A letter explaining the question or questions you want resolved, or the information you need from the ruling.
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- Copies of any documents that show distributions, guaranteed amount, annuity rates, and annuity options available to you.
- A copy of any **Forms 1099-R**, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, that you received since your annuity began.
- A power of attorney if someone other than you, an attorney, a certified public accountant, or an enrolled agent is signing this request. You may use **Form 2848**, *Power of Attorney and Declaration of Representative*, for the purpose.
- A completed Tax Information Sheet. A blank one is on the next two pages. The retiree or survivor annuitant must sign and date the Disclosure and Perjury Statement, on the last page. A representative cannot sign it.

Also remember to send your user fee.

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**For More  
Information**

For more information, or if you decide to figure the taxable part of your annuity yourself, start with the instructions for Form 1040, lines 16a and 16b; or Form 1040A, or lines 11a and 11b. For detailed information see:

- **Publication 575**, *Pension and Annuity Income*.
- **Publication 939**, *General Rule for Pensions and Annuities*.

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**Ordering  
Forms and  
Publications**

To order free IRS forms and publications, call 1-800-TAX-FORM (1-(800)-829-3676). If you have access to TDD equipment, you can call 1-(800)-829-4059. See your tax package for the hours of operation. You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address.

If you have access to a personal computer and a modem, you can download forms and publications from our Website. Your income tax package has more details.

**Tax Information Sheet -- Computation of Exclusion for Annuitant Under Section 72**

**Retired Annuitants:** Complete and send in sections 1, 2, and 4 with your request.

**Survivors of Deceased Employees or Retirees:** Complete and send in sections 1, 3, and 4 with your request.

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**Section 1. General Information for All Requests**

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- A. Name of retiree, deceased employee, or deceased retiree \_\_\_\_\_
- B. Name of taxpayer, if different from name above \_\_\_\_\_
- C. Address \_\_\_\_\_
- D. Daytime phone number (\_\_\_\_) \_\_\_\_\_
- E. Organization providing annuity or pension \_\_\_\_\_
- F. Annuity starting date > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_
- G. Total taxed contributions ..... > \$ \_\_\_\_\_
- H. Taxed contributions after June 1986 \* ..... > \$ \_\_\_\_\_

\* Employees in many retirement systems stopped paying taxes on contributions before July 1, 1986.  
Does this statement apply to this annuity contract? Yes  No

If no, and if you cannot furnish the amount for item H, please indicate that you are electing, under section 1.72-9 of the Federal Income Tax Regulations, to treat the entire cost of the contract as a post-June 1986 cost. (Making this election tells IRS what annuity tables to use to figure the taxable part of your annuity.) \_\_\_\_\_

- I. Was the employee (or retiree) a nonresident alien at any time during his or her employment on which the annuity is figured? No  Yes  If yes, please explain: \_\_\_\_\_
- J. Is the annuity for life or for a specified period? Please explain: \_\_\_\_\_
- K. Is there a feature which guarantees that a certain minimum amount will be paid under the contract, even if the annuitant(s) should die before that amount has been paid? No  Yes  If yes, how much is guaranteed? ..... > \$ \_\_\_\_\_
- L. Is the annuity a disability retirement annuity? No  Yes  If yes, when would you\*\* have been eligible for retirement if you had not been disabled? > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_
- M. Did you\*\* elect to receive a modified annuity in order to receive a lump sum payment or other benefit? No  Yes  If yes, please indicate:
  - (i) Date you\*\* made election > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_
  - (ii) Date of payment(s) > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_  
Type of payment(s) > \_\_\_\_\_ Amount ..... > \$ \_\_\_\_\_
  - (iii) Annuity rate before election ..... > \_\_\_\_\_
  - (iv) Annuity rate after election ..... > \_\_\_\_\_
  - (v) Amount, deposit or redeposit of contributions you\*\* were deemed to have made > \$ \_\_\_\_\_
- N. Have you filed your return for the year for which you are making this request? No  Yes
- O. Have you requested an extension of time to file your return? No  Yes  If yes, what is the extension date? > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_

\*\* If you are a survivor of a deceased employee or retiree, please answer questions L and M based on what the deceased person did in relation to the annuity contract.

- **Are you:**
  - **The retired annuitant? If yes, go to Section 2.**
  - **A survivor of a deceased employee or retiree? If yes, skip to Section 3.**

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**Section 2. For Retired Annuitant**

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- A. Your date of birth > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_
- B. Your social security number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
- C. Your sex Female  Male
- D. Your gross monthly annuity ..... > \$ \_\_\_\_\_
- E. Do you plan to have a survivor annuitant? No  Yes  If yes, please indicate that person's:  
 (I) Name \_\_\_\_\_ Date of birth > month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_  
 (ii) Potential monthly annuity ..... > \$ \_\_\_\_\_

● **Skip to Section 4.**

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**Section 3. For Survivors of Deceased Employees or Retirees**

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- A. Please provide the following information about each person who receives payments under the annuity contract.

|                        | <b>Widow or widower</b>                                       | <b>Child</b>  | <b>Other</b>  |
|------------------------|---|---|---|
| Name                   |   |   |   |
| Social security number | - -   | - -   | - -   |
| Sex                    | Female <input type="checkbox"/> Male <input type="checkbox"/> | Female <input type="checkbox"/> Male <input type="checkbox"/> | Female <input type="checkbox"/> Male <input type="checkbox"/> |
| Date of birth          | / /   | / /   | / /   |
| Monthly annuity rate   |   |   |   |
| Other amounts payable  | \$  | \$  | \$  |

- B. At the time of death, the decedent was (check one):
- Retired on disability.
- Retired on non-disability.
- Still employed.

● **Go to Section 4.**

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**Section 4. Disclosure and Perjury Statement. Required for ALL Requests. Please sign and date:**

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I advise that no deletions need be made under Internal Revenue Code section 6110(c), except my name, address, telephone number, and social security number, in regard to the ruling request made on my behalf.

Further, under the penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented to support the requested ruling are true, correct, and complete.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date