

General Information and Specifications: 1099R Filing

FILING REQUIREMENTS

- Payers of distributions from profit sharing, retirement arrangements, insurance contracts, etc. are required to file Form 1099-R for Pennsylvania personal income tax purposes.
- Forms 1099R showing zero Pennsylvania withholding do not need to be submitted by the entity that has issued them. However, the department reserves the right to request this information.

WHO MUST FILE

Anyone making a distribution to a taxpayer out of a pension or profit-sharing plan – other than by reason of death, disability or retirement – must submit to the department an annual information return (1099) for each distribution that exceeds the taxpayer's contribution to the plan by \$10 or more.

WHEN TO FILE

- The information return must be filed on or before Jan. 31 for distributions made to a taxpayer in the preceding calendar year.
- To request a filing extension call 717-787-7635 or fax a request to 717-783-4124.

WHAT TO REPORT

A separate 1099-R must be filed for each taxpayer receiving a distribution. Copies are acceptable. The return must show the following:

- Name, address and Social Security number of the person making the distribution;
- Name, address and Social Security number of the taxpayer receiving the distribution;
- The amount or value of the distribution; and
- The amounts contributed by the employer and employee, respectively.

FILING OPTIONS

Taxpayer filing 250 or more 1099-Rs (must file electronically or magnetically) Taxpayer filing less than 250 1099-Rs

- e-TIDES (file upload specifications)
- Compact disc
- email: ra-btftw2@state.pa.us
- Tape cartridge
- e-TIDES (file upload specifications)
- Compact disc
- Tape cartridge