Your 1099-R form is mailed to you each year by the Internal Revenue Service (IRS) deadline, typically January 31st. The form provides the details concerning the retirement benefit distributions you received during the tax year and should be used in filing your federal and state income taxes. To allow for mail time, if you have not received your 1099-R by February 14th, please contact the Norfolk Employees’ Retirement System (NERS) at (757) 664-4738 to request a copy. For more information on your 1099-R, visit the IRS online at www.irs.gov, or call 1-800-829-1040.

*The codes below are commonly found in Box 7 and indicate the type of benefit being reported to the IRS:

1. A retirement distribution being paid to a member who is under age 59 ½ on December 31st of the tax year being reported.
2. A retirement distribution being paid to a member who is younger than 59 ½ or a refund of retirement contributions when the individual has one of the following exceptions:
   - A governmental section 457(b) plan distribution that is not subject to the additional 10% tax.
   - A distribution from a qualified retirement plan after separation from service in or after the year the participant has reached age 55.
   - A distribution from a governmental defined benefit plan to a public safety employee after separation from service, in or after the year the employee has reached age 50.
   - A distribution that is part of a series of substantially equal periodic payments over a period of more than one year.
3. Indicates the amount reported is a death benefit lump sum distribution or retirement distribution made to a member’s beneficiary or survivor, including their trust or estate.
5. Distribution Code G represents amounts that you elected to rollover to another qualified retirement account, such as an Individual Retirement Account (IRA). NERS transferred these funds directly to the financial institution as directed by you.

Special Note: The address shown your 1099-R is the address on record with the Norfolk Employees’ Retirement System (NERS) when the forms are processed in January. If this address is incorrect, you may change the address online on PeopleSoft Self-Service.