Form **4972**

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

► Go to www.irs.gov/Form4972 for the latest information.

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-0193

Attachment Sequence No. **28**

Department of the Treasury Internal Revenue Service (99) Name of recipient of distribution

Identifying number

contributions and central refraited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No," don't use this form. 2 Did you roll over any part of the distribution? If "Yes," don't use this form. 2 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936; and (c) a participant in the plan for at least 5 years before the year of the distribution? Use the form. 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," don't use this form. 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," don't use this form for a 2020 distribution from your own plan 5a If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of a plan participant after 1986? If "Yes," don't use this form for this distribution. 6 Capital gain part from Form 1999-t, box 3 6 Capital gain part from Form 1999-t, box 3 6 Capital gain part from Form 1999-t, box 3 6 Capital gain part from Form 1999-t, box 3 6 Capital gain part from Form 1999-t, box 3 6 Tyou also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, 1040-SR, or 1040-NR, line 16. 6 Part III Complete this part to choose the 10-year tax option (see instructions) 8 If you completed Part II, enter the amount from Form 1998-t, box 2a, minus box 3. If you datin't complete Part II, enter the amount from Form 1998-t, box 2a, minus box 3. If you datin't complete Part II, enter the amount from Form 1998-t, box 2a, minus box 3. If you datin't complete Part II, enter the amount from Form 1998-t, box 2a, minus box 3. If you datin't complete Part II, enter the amount from Form 1998-t, box 3. If none, enter-0- 10 Total taxbade amount. Subtract line 9 for line 6. 11 Adjusted total taxbade amount. Add lines 10 and 11. If this amount is \$70,000 or mo	Pai	t I Complete this part to see if you can use Form 4972				
example, pension, profit-sharing, or stock bonus)? If "Ne," don't use this form. 2 Did you roll over any part of the distribution," If "Yes," don't use this form. 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936, and (e) a participant the pair for all teast fyears before the year of the distribution? 4 Were you (e) a plan participant who received this distribution, (b) born before January 2, 1936, and (e) a participant in the plan for all teast fyears before the year of the distribution? 8 July ou answered "No" to both questions 3 and 4, don't use this form. 8 Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," don't use this form for a 2020 distribution from your own plan 9 If you are received this part to choose the 20% capital gain election (see instructions) 6 Capital gain part from Form 1099-R, box 3 7 Multiply into 6 by 20% (0.20) 18 you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, 1040-SR, or 1040-NR, line 16, or Form 1044. Schedule G, line 1b, be sure to check box 2 on Form 1040, 1040-SR, or 1040-NR, line 16, or Form 1098-R, box 2a, minus box 3. If you dish't complete Part III, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you dish't complete Part II, enter the amount from Porn 1099-R, box 2a, minus box 3. If you	1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee			Yes	No
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14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0. 15 Multiply line 14 by 20% (0.20) 16 Minimum distribution allowance. Subtract line 15 from line 13 17 Subtract line 16 from line 12 18 Federal estate tax attributable to lump-sum distribution 19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) 20 Multiply line 16 by the decimal on line 20 21 Multiply line 19 by 10% (0.10) 22 Subtract line 21 from line 11 23 Multiply line 19 by 10% (0.10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30 24 Multiply line 22 by 10% (0.10) 25 Multiply line 22 by 10% (0.10) 26 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions 26 Multiply line 27 by 10.0 27 Tax on amount on line 25. Multiple recipients, see instructions 28 Subtract line 28 from line 25. Multiple recipients, see instructions 29 Tax on lump-sum distribution. Add lines 7 and 29. Also, include this amount in the total on Form	13					
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	30	1040 1040-SR or 1040-NR line 16 (check box 2) or Form 1041 Schedule G line 1b	30			