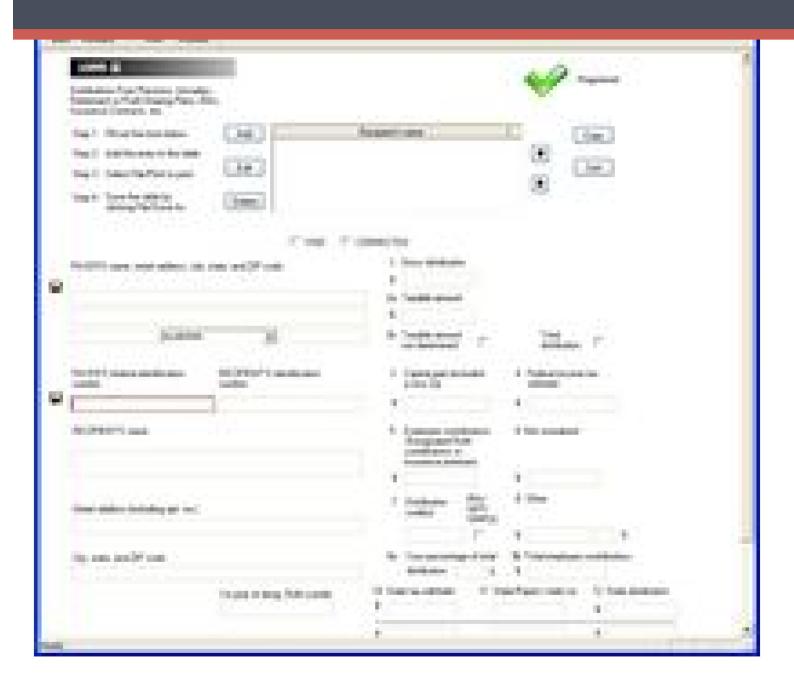
## **CPA**

## Practice Advisor

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Distributions from Pensions, Annuities, Retirement Plans, IRAs, or Insurance Contracts

A Form 1099-R is generally used to report designated distributions of \$10 or more from pensions, annuities, profit-sharing and retirement plans,

IRAs, and insurance contracts.

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