



COUNTY OF TULARE  
**BOARD OF RETIREMENT**

**Leanne Malison**  
Retirement Administrator

136 N AKERS STREET  
VISALIA, CALIFORNIA 93291

TELEPHONE (559) 713-2900  
FAX (559) 730-2631  
[www.tcera.org](http://www.tcera.org)

## **REPLACEMENT OR CORRECTION OF FORM 1099-R POLICY**

### **Purpose:**

The purpose of this policy is to establish criteria for when it is appropriate to replace or correct a corrected Form 1099-R for Tulare County Employees' Retirement Association (TCERA) members.

### **Background Information:**

TCERA is required by the Internal Revenue Service (IRS) to mail a Form 1099-R by January 31<sup>st</sup> of each year to all members who have received a pension payment or distribution from TCERA. Members use the information provided for federal and state income tax preparation.

### **Policy:**

#### **TCERA will replace a Form 1099-R in the following circumstances:**

1. The original form was not received by the member within two weeks of mailing. The two-week waiting period may be waived at the discretion of the Retirement Administrator.
2. The original form was lost by the member.

#### **TCERA will issue a corrected Form 1099-R in the following circumstances:**

1. TCERA made an error in the original reporting and the error must be corrected.
2. An incorrect Social Security Number or other identifier was incorrect on the original form.

#### **TCERA will report service-connected disability retirement benefits as follows:**

Retirement benefits received prior to the granting of a service-connected disability will be reported as taxable until such time as the retiree is awarded a service-connected disability retirement by the TCERA Board of Retirement. The 1099-R issued for the year in which the Board of Retirement took action to grant the service-connected disability will reflect any non-taxable benefits that may be available under IRS rules and guidelines as of the date the disability was granted. No retroactive adjustments or corrections will be issued for 1099-Rs in years prior to the grant date. The member will be provided a benefit letter identifying the type and effective date of the disability retirement for use in communicating with taxing authorities.

Adopted by the Board of Retirement March 13, 2024.