

2025 DISTRIBUTION WORKSHEET

PLEASE RETURN VIA FAX OR EMAIL NO LATER THAN JANUARY 15, 2026

Enter all information as it should appear on form 1099-R for each participant who received payment from the plan during the 2025 Plan Year. This form can be returned to spryce@larpensions.com or by fax at (203) 964-1949.

Plan Name: _____ LAR Client #: _____

EIN: _____ TIN: _____
(If applicable)

CHECK HERE IF THERE WERE ANY DISTRIBUTIONS DURING 2025 (Complete Section A)

CHECK HERE IF THERE WERE ANY LOANS IN DEFAULT DURING 2025 (Complete Section B)

CHECK HERE IF THERE WERE NO DISTRIBUTIONS DURING 2025 (Skip this page)

Dates to remember for Tax Year 2025

- December 30, 2025 -* Last day to process distributions for 2025. Requests must have been completed well before this date.
- January 13, 2026 -* Distribution taxes for the December 2025 deadline (Please go to the www.eftps.gov to make payments)
- February 2, 2026 -* 1099-R Forms must be mailed to participants
- February 2, 2026 -* Mailing of Form 945 to IRS with payment (if taxes were not paid during 2025)
- February 10, 2026 -* Mailing of Form 945 to IRS if all taxes were paid in full during 2025

CHECK HERE IF SOMEONE OTHER THAN LAR PENSIONS, LLC WILL PREPARE 1099-R's.

Do not forget to send us a copy when you receive one. We will need them to finish your Plan's annual administration.

Section A						
<i>Distributions</i>						
Participant Name	SS#:	Full Address	Payout Date	Gross Amount	FEDERAL Tax Withheld	Rollover? (Y/N)
Section B						
<i>Defaulted Loans</i>						
Participant Name	SS#	Full Address	Loan#	Original Amount	Last Payment Date	

The SECURE Act has made hardship distributions more flexible. It is no longer necessary to take out a loan first.

The SECURE Act 2.0 passed in December 2022 has enabled many new forms of in-service distributions.

You can find a table summary of options at <https://www.larpensions.com/links-resources/secure-2-0-act-in-service-distribution-options>.

They are all optional, and the Plan Sponsor decides whether to make them available to participants. The only requirement is that you amend the plan by 12/31/2026 to reflect choices made.