



Oklahoma Firefighters Pension and Retirement System

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www.ok.gov/fprs



DEATH BENEFIT TAX FORM (Beneficiary other than spouse, i.e. funeral home)

The death benefit exclusion under Internal Revenue Code 101 (b) has been repealed for payments with respect to individuals dying after August 20, 1996. The benefit is now taxable income to the beneficiary.

If the death benefit is paid to an individual(s) other than the participant's spouse, ten percent (10%) withholding is to be withheld. However, the beneficiary(ies) can elect to not have taxes withheld at the time of distribution. At year end, the beneficiary(ies) would offset their taxes by any amount already paid (via the optional 10% withholding). Please indicate your choice below. **(Check One)**

Ten percent (10%) federal tax to be withheld

No tax to be withheld at time of disbursement

Deceased member's SSN

Applicant's Signature (OR funeral home representative)

Applicant's SSN
(If applicant is Guardian of minor child, use child's SSN)

Mailing Address

Tax ID for Estate or Trust (If applicable)

City State Zip Code

Phone Number