



OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
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DEATH BENEFIT TAX FORM
(beneficiary other than spouse)

The death benefit exclusion under Internal Revenue Code 101(b) has been repealed for payments with respect to individuals dying after August 20, 1996.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 off set their taxes by any amount already paid (via the optional 10% withholding). **Please indicate your choice below.**

_____ Ten percent (10%) federal tax to be withheld

_____ No tax to be withheld at time of disbursement

Deceased member's ssn _____

Applicant's ssn _____

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

Tax ID for Estate or Trust _____

(If applicable)

Applicant's Signature

Mailing Address

City State Zip

(_____) _____
Phone