**Source Documents**

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| **Internal Revenue Code** | **Topic** |
| Section 25(B)(b)(1)(A) | Retirement savings contributions credit, sometimes referred to as the “Saver’s Credit.” |
| Section 72(t) | Early distribution penalty exceptions |
| Section 219 | Contribution information |
| Section 402 | Employer plan to IRA rollovers |
| Section 408 | General IRA rules |
| Section 408A  | Roth IRAs |
| Section 3405(e)(1)(B) | Federal income tax requirements on Roth IRA distributions |
| **Treasury Regulations** | **Topic** |
| Treasury Regulation 1.408-9 | IRA required minimum distributions |
| Treasury Regulation 54.4974-2 | Excess accumulation penalty |
| TD 8816 (Treasury Regulations 1.408A) | Roth IRAs |
| TD 8987 (Treasury Regulations 1.401(a)(9) ) | Required minimum distributions |
| TD 9056 | Earnings calculation for excess or recharacterized IRA contributions |
| TD 9237 | Designated Roth 401(k) contributions |
| TD 9324 | Distributions from designated Roth 401(k) accounts |
| TD 9418 | Tax consequences of converting a non-Roth IRA annuity to a Roth IRA |
| Treasury Regulations 301.9100-2 | Procedures for requesting an extension of time to make certain elections under the Internal Revenue Code |
| **IRS Publications** | **Title** |
| Publication 590 *Individual Retirement Arrangements (2008)* | Individual Retirement Arrangements (IRAs) |
| **Revenue Procedures** | **Topic** |
| Revenue Procedure 98-59 | Guidance on obtaining opinion letters to drafters of prototype Roth IRA and combination Traditional/Roth IRA documents |
| Revenue Procedure 2006-13 | Safe harbor methods for determining the fair market value of an annuity contract for purposes of determining the amount includible in gross income as a result of the a Roth IRA conversion |
| **Revenue Rulings** | **Topic** |
| Revenue Ruling 2002-62 | Series of substantially equal periodic |
| **IRS Notices** | **Topic** |
| Notice 87-16 | Distribution of nondeductible IRA contributions |
| Notice 2007-7, Section V | Employer plan to IRA rollovers by nonspouse beneficiaries |
| Notice 2007-7, Section IX (this provision has been extended through December 31, 2009 by the Emergency Economic Stabilization Act of 2008 (EESA 2008)) | Distributions from IRAs to charitable organizations |
| Notice 2008-30, Section II | Rollovers from eligible retirement plans to Roth IRAs |
| Notice 2008-102 | 2009 cost-of-living adjustments |
| Notice 2009-75 | Rollovers from eligible retirement plans to Roth IRAs |
| Notice 2009-82 | 2009 required minimum distributions waiver  |
| **IRS Announcements** | **Topic** |
| Announcement 2001-106 (This provision was made permanent by the Pension Protection Act of 2006 and has been adjusted for cost-of-living) | “Saver’s credit” |
| **IRS News Releases** | **Topic** |
| News Release 2009-94 | 2010 cost-of-living adjustments |
| News Release 2010-108 | 2011 cost-of-living adjustments |
| **Chief Counsel Advice Memorandums** |  |
| Chief Counsel Advice Memorandum 200105062 | IRS may not grant relief to tax filers assessed penalties for failing to comply with estimated income tax rules |