

Publications

IRS Clarifies Tax Impact of Qualified Plan Rollovers to Roth IRA

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PUBLISHED

09/30/2009

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Recent IRS Notice 2009-75 (Sept. 28 IRS Bulletin) summarizes the availability and tax impact of a rollover from a qualified plan to a Roth IRA. In large part, this notice merely provides an overview of the relevant statutory and regulatory guidance that now permits rollovers to Roth IRAs. Unfortunately, it does not address any reporting and withholding issues. The only new guidance is in Part III of the Notice, in Q&A format, clarifying two taxation issues summarized in the attached memo.

[698_memo-re-IRS-notice-2009-75Download](#)