

INTERNAL REVENUE SERVICE

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June 15, 2001



Dear [REDACTED]:

This letter is in response to your correspondence of [REDACTED], regarding the effective date of the recently reissued proposed regulations under section 401(a)(9) of the Internal Revenue Code (2001 proposed required minimum distribution regulations). In particular, you asked us whether the memorandum of January 20, 2001, from the Assistant President and Chief of Staff, entitled "Regulatory Review Plan," published in the Federal Register on January 24, 2001 (66 FR 7702) (White House Memorandum), affects these proposed regulations.

A notice of proposed rulemaking (NPRM) containing the 2001 proposed required minimum distribution regulations was published in the Federal Register on January 17, 2001 (66 FR 3928). Under this NPRM, the regulations are proposed to be applicable for determining required minimum distributions for calendar years beginning on or after January 1, 2002. However, the NPRM also provides that, for determining required minimum distributions for calendar year 2001, taxpayers may rely on these proposed regulations or the proposed required minimum distribution regulations published in 1987.

The White House memorandum set forth a plan for managing the Federal regulatory review process. Under this plan, the effective date of regulations published in the Federal Register, but not yet in effect, was temporarily postponed for 60 days.

Since the 2001 proposed required minimum distribution regulations have a proposed effective of January 1, 2002, which is much later than the 60 day delay mandated by the White House memorandum, the effective date of these proposed regulations is not affected by the memorandum. Further, as indicated above, based on the preamble to the 2001 proposed required minimum distribution regulations, for determining required minimum distributions for calendar year 2001, taxpayers may rely on the 2001 proposed required minimum distribution regulations or the proposed required minimum distribution regulations published in 1987.

We hope the information included in this letter will be of assistance to you. However, this letter does not constitute a ruling on any of the matters discussed.

If you have additional questions or concerns, please contact Cathy Vohs [REDACTED] of my staff at (202) 622-6090 (not a toll-free number).

Sincerely,

Michael J. Roach
Chief, Qualified Plans Branch 1
(Employee Benefits)
Office of the Division Counsel/Associate
Chief Counsel (Tax Exempt and
Government Entities)