



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

April 10, 2007

Number: **INFO 2007-0017**
Release Date: 6/29/2007

9999.98-00

CONEX-112379-07

The Honorable Dianne Feinstein
United States Senate
Washington, DC 20510

Dear Senator Feinstein:

This letter responds to your inquiry dated February 26, 2007, on behalf of your constituent, _____ is attempting to calculate his required minimum distributions from his retirement accounts, and he is having difficulty locating the formula and applying it to his situation.

I am unclear as to whether _____ reference to "retirement accounts" refers to an IRA, annuity, or some other type of retirement account, therefore, I suggest that he refer to information about required minimum distributions for IRAs in an easy to follow format in Publication 590, *Individual Retirement Arrangements (IRAs) (Including Roth IRAs and Education IRAs)*, pages 33-38. For annuities and pensions, _____ can refer to Publication 575, *Pension and Annuity Income*, pages 31-32. I have included copies of both publications with this letter.

I hope this information is helpful. If you have further questions, please call _____) or _____ of my staff at _____ (_____ .

Sincerely,

ALAN TAWSHUNSKY
Assistant Chief Counsel
(Employee Benefits, Tax Exempt and
Government Entities)