



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

OFFICE OF  
CHIEF COUNSEL

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The Honorable John Warner  
United States Senate  
Washington, DC 20510

Attention:

Dear Senator Warner:

This letter responds to your inquiry dated \_\_\_\_\_, on behalf of your constituents, \_\_\_\_\_ and \_\_\_\_\_. They asked for information on the tax treatment of transactions involving their retirement accounts.

Unfortunately, their correspondence does not include enough information to address their specific situation. However, I am enclosing Publication 590, *Individual Retirement Arrangements (IRAs)* and Publication 575, *Pension and Annuity Income*, which provide plain language explanations of the rules applicable to distributions from IRAs and other qualified retirement plans.

I hope this information is helpful. I apologize for the frustration \_\_\_\_\_ and \_\_\_\_\_ experienced because their earlier letters were not answered. If you or \_\_\_\_\_ and \_\_\_\_\_ have further questions, please call me or \_\_\_\_\_ of my staff at (\_\_\_\_\_) \_\_\_\_\_.

Sincerely,

Michael J. Roach  
Chief, Qualified Plans Branch 1  
(Employee Benefits, Tax Exempt and  
Government Entities)

Enclosures (2)