



OFFICE OF CHIEF COUNSEL

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

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The Honorable Devin Nunes
Member, U.S. House of Representatives
113 North Church Street, Suite 208
Visalia, CA 93291

Attention:

Dear Congressman Nunes:

I am responding to your letter of August 20, 2013, on behalf of your constituent, _____, who wrote about the need for guidance from us on section 402A(c)(4)(E) of the Internal Revenue Code, which covers penalty-free, in-plan rollovers.

Under section 402A(c)(4)(E), as amended by the American Taxpayer Relief Act of 2012, an individual can elect to transfer non-Roth amounts from a retirement plan that would otherwise not be distributable under the plan to a designated Roth account in the same plan. We commonly call this type of transaction an in-plan rollover.

We are aware of the need for this guidance. The 2013-2014 Priority Guidance Plan, which we released jointly with the Treasury Department on August 9, 2013, lists guidance under section 402A on in-plan rollovers as a priority relating to retirement benefits. We are working on this guidance, and hope to issue it soon.

I am sorry that I do not have more information at this time. If you have any questions, please contact me at _____ or _____ at _____.

Sincerely,

Victoria Judson,
Division Counsel/Associate Chief Counsel
(Tax Exempt and Government)