

MEMO# 999

February 21, 1989

REVISED IRS PUBLICATIONS 560 AND 590

February 21, 1989 TO: PENSION MEMBERS NO. 13-89 RE: REVISED IRS PUBLICATIONS 560 AND 590 _____ Attached are copies of IRS Publication 560, Self-Employed Retirement Plans, and Publication 590, Individual Retirement Arrangements, for use in preparing 1988 returns. Revised Publication 590 contains updated information concerning required minimum distributions from multiple IRAs, the deductibility of IRA contributions for married individuals filing separately, and the withdrawal of contributions before the due date of the individual's tax return. The appendix to the publication includes new worksheets relating to partial IRA deductions. We will keep you informed of further developments. Kathy D. Ireland Assistant General Counsel
Attachments

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