

MEMO# 4782

May 12, 1993

IRS ISSUES REVISED LIST OF REQUIRED MODIFICATIONS FOR INDIVIDUAL RETIREMENT ARRANGEMENTS

May 12, 1993 TO: PENSION COMMITTEE NO. 16-93 RE: IRS ISSUES REVISED LIST OF REQUIRED MODIFICATIONS FOR INDIVIDUAL RETIREMENT ARRANGEMENTS

Attached is a copy of the revised IRS list of required modifications (LRMs) for individual retirement accounts. The revised LRMs address the requirements of the Internal Revenue Code through the Unemployment Compensation Amendments of 1992. We will keep you informed of developments. Kathy D. Ireland Associate Counsel - Pension Attachment

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