

**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

---

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.