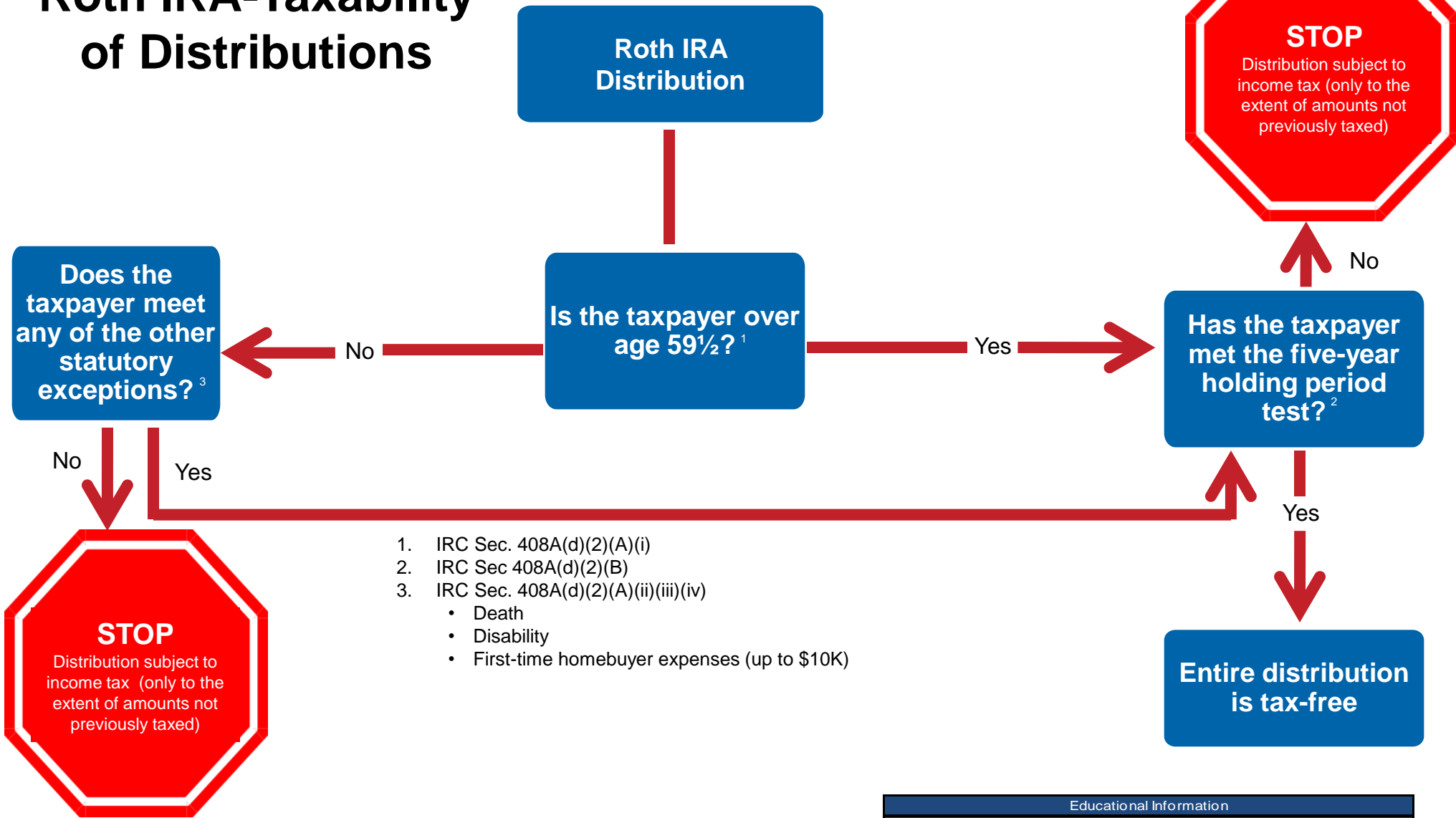


Roth IRA-Taxability of Distributions



1. IRC Sec. 408A(d)(2)(A)(i)
2. IRC Sec 408A(d)(2)(B)
3. IRC Sec. 408A(d)(2)(A)(ii)(iii)(iv)
 - Death
 - Disability
 - First-time homebuyer expenses (up to \$10K)

Educational Information

E-mail emily.rosenberg@keeblerandassociates.com to be added to our newsletter, for previous write-ups about the new IRA regulations, for a licensing agreement, or for information about seminars, CDs or books.

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