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26 C.F.R. § 1.401(a)(9)-0

Treas. Reg. § 1.401(a)(9)-0

CODE OF FEDERAL REGULATIONS
TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY
SUBCHAPTER A--INCOME TAX
PART 1--INCOME TAXES
NORMAL TAXES AND SURTAXES
DEFERRED COMPENSATION, ETC.
PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC.
Current through November 10, 2004; 69 FR 65366

§ 1.401(a)(9)-0 Required minimum distributions; table of contents.

This table of contents lists the regulations relating to required minimum distributions under [section 401\(a\)\(9\) of the Internal Revenue Code](#) as follows:

§ 1.401(a)(9)-0 Required minimum distributions; table of contents.

§ 1.401(a)(9)-1 Minimum distribution requirement in general.

§ 1.401(a)(9)-2 Distributions commencing during an employee's lifetime.

§ 1.401(a)(9)-3 Death before required beginning date.

§ 1.401(a)(9)-4 Determination of the designated beneficiary.

§ 1.401(a)(9)-5 Required minimum distributions from defined contribution plans.

§ 1.401(a)(9)-6 Required minimum distributions for defined benefit plans and annuity contracts (temporary).

§ 1.401(a)(9)-7 Rollovers and transfers.

§ 1.401(a)(9)-8 Special rules.

§ 1.401(a)(9)-9 Life expectancy and distribution period tables.

[[T.D. 8987](#), [67 FR 18994](#), April 17, 2002; [T.D. 9130](#), [69 FR 33293](#), June 15, 2004]

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