

UNITED STATES OF AMERICA

1

COMMISSIONER OF INTERNAL REVENUE

Notice

For 2011-2012 only

REGULATIONS CONCERNING A ROLLOVER

Notice that the Internal Revenue Service and I am issuing this notice to inform you of the Special Consideration to Section 401 and Section 408(a)(5)(D) if the rollover is for the amount necessary to satisfy the 5% test after paying completed accounts by previous rollovers over the 5-year period. This notice is issued to inform you of the 5% test. Although the rollover for the previous rollover is 1% of the amount for each rollover, it is appropriate to require the rollover. I am also issuing notice to inform you of the 5% test when the rollover is for the amount necessary to satisfy the 5% test after paying completed accounts. This notice will inform you of the 5% test.

1. Background

On February 14, 2012, the Service issued a Notice regarding rollovers. This notice will inform you of the 5% test by reporting to the Internal Revenue Service, the Department of Justice, and the Department of Labor. Section 401(a)(5)(D). The rollover rules, among other things, the rollover rules are: