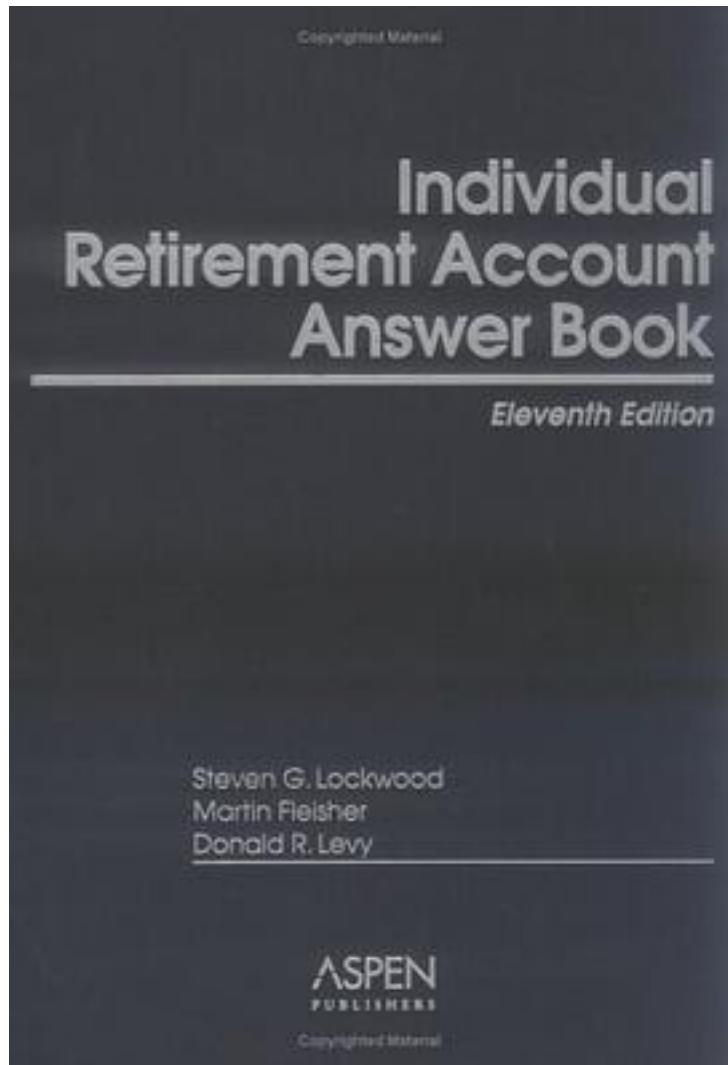


Individual Retirement Account Answer Book



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The Individual Retirement Account Answer Book has over 800 questions and answers on how to avoid the tax traps and pitfalls of IRA investments, rollovers, and transfers.

This complete guide to IRAs will keep administrators, financial planners, employers, and participants up-to-date on the latest IRA developments. It explains all the new rules and restrictions facing IRAs and gives you straightforward answers to all your IRA questions, including:

- * How has the Taxpayer Relief Act of 1997 affected IRA planning?
- * How do you make tax-advantaged rollovers with respect to ROTH IRAs and Education IRAs?
- * How do I avoid IRA pitfalls that trigger unnecessary taxes?
- * What are the new trustee-to-trustee transfer rules, and how can I avoid withholding on transfers?
- * How can employers encourage IRA development?
- * How do IRAs fit into retirement and estate planning?
- * How will the Small Business Job Protection Act of 1996 impact IRA distributions?
- * How can I best use IRAs to roll over pension distributions?
- * How frequently can investments be changed?

Covering the full range of IRA issues- including contributions, investments, distributions, taxation, reporting, disclosure, and rollovers-this is the one reference you need to keep abreast of this rapidly changing field.

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