



# TaxNewsFlash

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## Announcement 2025-2: Certain portions of proposed regulations on required minimum distributions under section 401(a)(9) will not apply until 2026

The IRS today released [Announcement 2025-2](#) to notify taxpayers that the U.S. Treasury Department and IRS anticipate that certain portions of future final regulations finalizing proposed regulations relating to required minimum distributions (RMDs) under section 401(a)(9) issued in July 2024 (read [TaxNewsFlash](#)), which were generally proposed to apply for purposes of RMDs for calendar years beginning on or after January 1, 2025, will apply no earlier than the 2026 distribution calendar year.

The announcement specifically states that in response to concerns raised by commenters, the provisions of future final regulations amending Treas. Reg. §§ 1.401(a)(9)-4, 1.401(a)(9)-5, and 1.401(a)(9)-6 to be issued pursuant to the proposed regulations are anticipated to apply beginning in the 2026 distribution calendar year. For periods before the applicability date of these amendments, taxpayers must apply a reasonable, good-faith interpretation of the statutory provisions underlying the amendments.

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