



TaxNewsFlash

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Rev. Rul. 2025-15: Guidance on uncashed retirement distribution checks and their replacements

The IRS today released [Rev. Rul. 2025-15](#), addressing the withholding and reporting requirements for uncashed retirement plan distribution checks. The ruling clarifies whether adjustments or refunds are available under sections 6413 and 6414 for amounts withheld and remitted with respect to uncashed checks, and outlines federal income tax withholding obligations for subsequent checks.

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