

**781—9.8 (556) Reporting of individual retirement accounts (IRAs) and other retirement accounts.**

**9.8(1)** The reporting and delivery of property in an individual retirement account, defined contribution plan, defined benefit plan, or other account or plan that is qualified for tax deferral under the income tax laws of the United States shall be extended until three years after the earliest of the following has occurred:

- a.* The date of unsuccessful distribution;
- b.* The date of the required distribution, as stated in agreements governing the account; or
- c.* The date specified in the income tax laws of the United States by which a distribution must occur in order for the owner to avoid a tax penalty.

**9.8(2)** In reporting individual retirement accounts and other retirement accounts, holders shall include the name, address, and social security number of the account beneficiary, to the extent such information is known.

This rule is intended to implement Iowa Code section 556.7.

[ ARC 2809C , IAB 11/9/16, effective 12/14/16]