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## Publication 590



Department of the Treasury  
**Internal Revenue Service**  
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**Notice 1224**  
(January 1999)

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### CORRECTIONS

#### Publication 590

Individual Retirement Arrangements (IRAs)

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**Page 27.** After the second sentence in line 12 of the *Worksheet to Figure Taxable Part of Distribution*, add the following new sentence: "If you elect to include in your 1998 income the entire taxable amount allocable to amounts converted to Roth IRAs, enter the amount from line 10 here."

Also, under *Reporting your nontaxable distribution on Form 8606*, at step 4 the second sentence should read, "Enter the amount from line 9 (or, if you entered an amount on line 11, the amount from that line) on line 13 of Form 8606."

**Page 29.** The first line of the paragraph that follows footnote 1 should read, "The Form 8606 for Rose, illustrated earlier, shows the..."

**Page 38.** Under *Figuring the reduction*, step 4 should read, "Multiply your contribution limit (before reduction by this adjustment and before reduction for any contributions to traditional IRAs) by the result in (3)."