

1 from an individual retirement plan to an indi-
2 vidual during any period—

3 “(i) for which such individual is enti-
4 tled to receive unemployment compensation
5 (as defined in section 85(b)) (or would be
6 so entitled if such individual applied there-
7 for), or

8 “(ii) for which such individual would
9 have been entitled to receive unemployment
10 compensation (as so defined) but for—

11 “(I) the termination of the period
12 during which such compensation was
13 payable, or

14 “(II) an exhaustion of such indi-
15 vidual’s rights to such compensation.”

16 (b) The amendments made by this section shall apply
17 to distributions made after December 31, 1992.

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