

109TH CONGRESS
1ST SESSION

H. R. 1094

To amend the Internal Revenue Code of 1986 to allow individuals who served in a combat zone as a member of the Armed Forces of the United States to make distributions from qualified retirement plans beginning at age 55 without being subject to the 10-percent additional tax for early withdrawal.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2005

Mr. FOSSELLA introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals who served in a combat zone as a member of the Armed Forces of the United States to make distributions from qualified retirement plans beginning at age 55 without being subject to the 10-percent additional tax for early withdrawal.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. AGE FOR PENALTY-FREE WITHDRAWALS FROM**
2 **QUALIFIED RETIREMENT PLANS REDUCED**
3 **TO 55 FOR SERVICE IN A COMBAT ZONE.**

4 (a) **IN GENERAL.**—Clause (i) of section 72(t)(2)(A)
5 of the Internal Revenue Code of 1986 is amended by in-
6 serting “(age 55 in the case of an individual who is cer-
7 tified by the Secretary of Defense as serving, or as having
8 served, in a combat zone (as defined in section 112(c))
9 as a member of the Armed Forces of the United States)”
10 after “age 59½”.

11 (b) **EFFECTIVE DATE.**—The amendment made by
12 this section shall apply to distributions made after the
13 date of the enactment of this Act.

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