Benefits Briefing
IRS Lifetime Income/Annuity Guidance

March 2, 2012
Guest Speakers

- **J. Mark Iwry**, Senior Advisor to the Assistant Secretary for Tax Policy and Deputy Assistant Secretary for Retirement and Health Policy, U.S. Treasury Department
- **Bill Bortz**, Associate Benefits Tax Counsel, U.S. Treasury Department
- **Harlan Weller**, U.S. Treasury Department
- **Kent Mason**, Partner, Davis & Harman, LLP
- **Derek Dorn**, Partner, Davis & Harman, LLP
Lifetime Income/Annuity Guidance

- Proposed regulations on longevity annuity contracts
- Proposed regulations modifying valuation rules for partial annuity distributions
- Rev. Rul. 2012-03 (applying QJSA rules to deferred annuity in DC plan)
- Rev. Rul. 2012-04 (guidance for DB plans accepting rollovers from employer’s DC plan)
- Council of Economic Advisors report: Supporting Retirement for American Families