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Torrillo & Associates

Benefit Plan Audit Specialists

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IRS Provides Guidance on Waiver of 2020 Required Minimum Distributions



[IRS Notice 2020-51, Guidance on Waiver of 2020 Required Minimum Distributions](#), provides guidance relating to the waiver of 2020 required minimum distributions (RMDs) under the [CARES Act](#). In particular, the notice:

- permits rollovers of waived RMDs and certain related payments
- includes an extension of the 60-day rollover period for certain distributions to August 31, 2020
- answers questions relating to the waiver of 2020 RMDs; and
- provides a sample plan amendment that, if adopted, would provide participants a choice whether to receive waived RMDs and certain related payments.

The notice also provides transition relief for plan administrators and payors in connection with the change in required beginning date for RMDs under the SECURE Act.



[Click here](#) for IRS Notice 2020-51.



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Who We Are

Torrillo & Associates, LLC specializes in employee benefit plan audits including 401k audits, 403b audits, pension plan audits, and other retirement plan audits. We are licensed in 10 states including Pennsylvania, New Jersey, Delaware, New York and Florida. We are also able to practice in additional states that have passed firm mobility.

Recent Articles

- [2025 Required Amendments List Issued by the IRS](#)
- [401\(k\) Limit Increases to \\$24,500 for 2026](#)
- [Final Regulations Issued on New Roth Catch-Up Rule](#)
- [Executive Order Issued to Expand Access to Alternative Assets for 401\(k\) Investors](#)

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