



# TaxNewsFlash

United States



No. 2019-460  
September 19, 2019

## Final regulations: Hardship distributions from section 401(k) plans (text of regulations)

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register final regulations (T.D. 9875) as guidance concerning hardship distributions from section 401(k) plans.

These [final regulations](#) [PDF 341 KB] adopt regulations that were proposed in November 2018 “as revised by this Treasury decision.”

With today’s release, the regulations that were proposed in November 2018 under section 401(k) and (m) are finalized. The preamble to today’s release states that no public hearing was requested or held, but that seven comments on the proposed regulations were received and were considered as part of the regulatory process.

The final regulations will be published in the Federal Register on September 23, 2019.

The purpose of this report is to provide text of the final regulations.

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