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IRS Releases Publication on General Rule for Pensions and Annuities.

The IRS has released Publication 939 (rev. Dec. 2013), General Rule for Pensions and Annuities, explaining how to determine the tax treatment of periodic payments received under a pension or annuity plan using the general rule.

<http://www.irs.gov/pub/irs-pdf/p939.pdf>

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