

## HR 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.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 3, 2005

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 3, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/1094>

### Sponsor

**Name:** Rep. Fossella, Vito [R-NY-13]

**Party:** Republican • **State:** NY • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 3, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Mar 3, 2005)

Amends the Internal Revenue Code to permit members of the Armed Forces who have served in a combat zone to receive distributions from tax-qualified retirement plans at age 55 (currently, age 59 1/2) without incurring the ten percent penalty for early distributions.

### Actions Timeline

- **Mar 3, 2005:** Introduced in House
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