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Birth Certificate Did Not Outweigh Contrary Evidence of Age for Purposes of the Early Withdrawal Tax on IRA Distributions

The Tax Court held that a taxpayer was liable for payment of the 10% early withdrawal tax and accuracy-related penalties for taking early distributions from his IRA before he attained age 59½, despite taxpayer’s provision of a non-U.S. birth certificate showing that he was age 60 at the time of the distributions. The court was unconvinced by the birth certificate because the issuing country relied in part on information provided by the taxpayer and the

birth date differed from the taxpayer's other forms of identification and his own earlier representations regarding his date of birth.

View Omoloh, TC Summary Opinion 2017-64.

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