

### **Justification for SF 3106**

SF 3106 (Application for Refund of Retirement Deductions/FERS) has been revised to eliminate the statement that refund payments cannot be rolled over into a Roth IRA. Under Section 401(a)(31)(A) of the Pension Protection Act of 2006, effective in 2008, eligible distributions can now be rolled over into a Roth IRA. The changes were made in the "Special Tax Notice Regarding Rollovers" section of the SF 3106.