



**THE IRA CLUB**  
79 W. MONROE  
SUITE 1208  
CHICAGO, IL 60603-4936

312-795-0988  
FAX 888-600-6997  
IRA CLUB.ORG

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IRA-LLC Acceptability

### **Common reference for IRA-LLC accounts (Checkbook IRA)**

The IRS and The U.S. Tax Court have repeatedly made reference to the acceptability of IRA-LLCs (Checkbook IRA).

Below is a partial list of references

- IRC Sub Section 4975
- Swanson v. Commission 106 T.C. 76 (1996)
- IRS Field Service Advisory 200123011 (April 2001)
- IRS Private Ruling 8241079 (Feb 25, 1982)
- Hellweg v. Commissioner T.C.M.2011-58 [Same result for a Roth IRA]
- Ellis v. Commissioner T.C.M. 2013-245