Tax Facts Online is constantly updated with revised questions as well as the latest tax developments affecting you and your clients. The Tax Facts questions selected below have recently been updated to reflect changes in effect for 2015 with regard to contribution limits for various retirement plans such as Simplified Employee Pensions (SEPs), SIMPLE IRA plans as well as traditional IRA plans. All of the following questions have been updated with 2015 inflation adjusted numbers.

* + [3603. Who may establish an IRA?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/elig/Pages/3603-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)
	+ [3615. How much may an individual contribute to a Roth IRA?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/sep/Pages/3638-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)
	+ [3641. What distribution requirements apply to an IRA that is inherited by a surviving spouse?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/sep/Pages/3640-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)
	+ [3653. What is a SAR-SEP? What requirements must be met if a simplified employee pension is offered on cash or deferred basis?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/simpira/Pages/3641-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)
	+ [3651. What are the contribution limits for a simplified employee pension?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/simpira/Pages/3642-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)
	+ [3654. What is a SIMPLE IRA Plan?](http://pro.nuco.com/taxfacts2015/tfempb/p8-irp/simpira/Pages/3642-00-TF1.aspx%22%20%5Co%20%22%22%20%5Ct%20%22)