**Section 1650.417 Mandatory Distributions Pursuant to Section 401(a)(9) of the Internal Revenue Code**

When the System is required to make a mandatory distribution pursuant to section 401(a)(9) of the Internal Revenue Code and the member is eligible to receive either a single-sum benefit under 40 ILCS 5/16-136.4 or a refund under 40 ILCS 5/16-151, but fails to make the required election, the member shall be deemed to have elected a single-sum benefit under Section 16-136.4 of the Code.

(Source: Amended at 43 Ill. Reg. 10791, effective September 23, 2019)