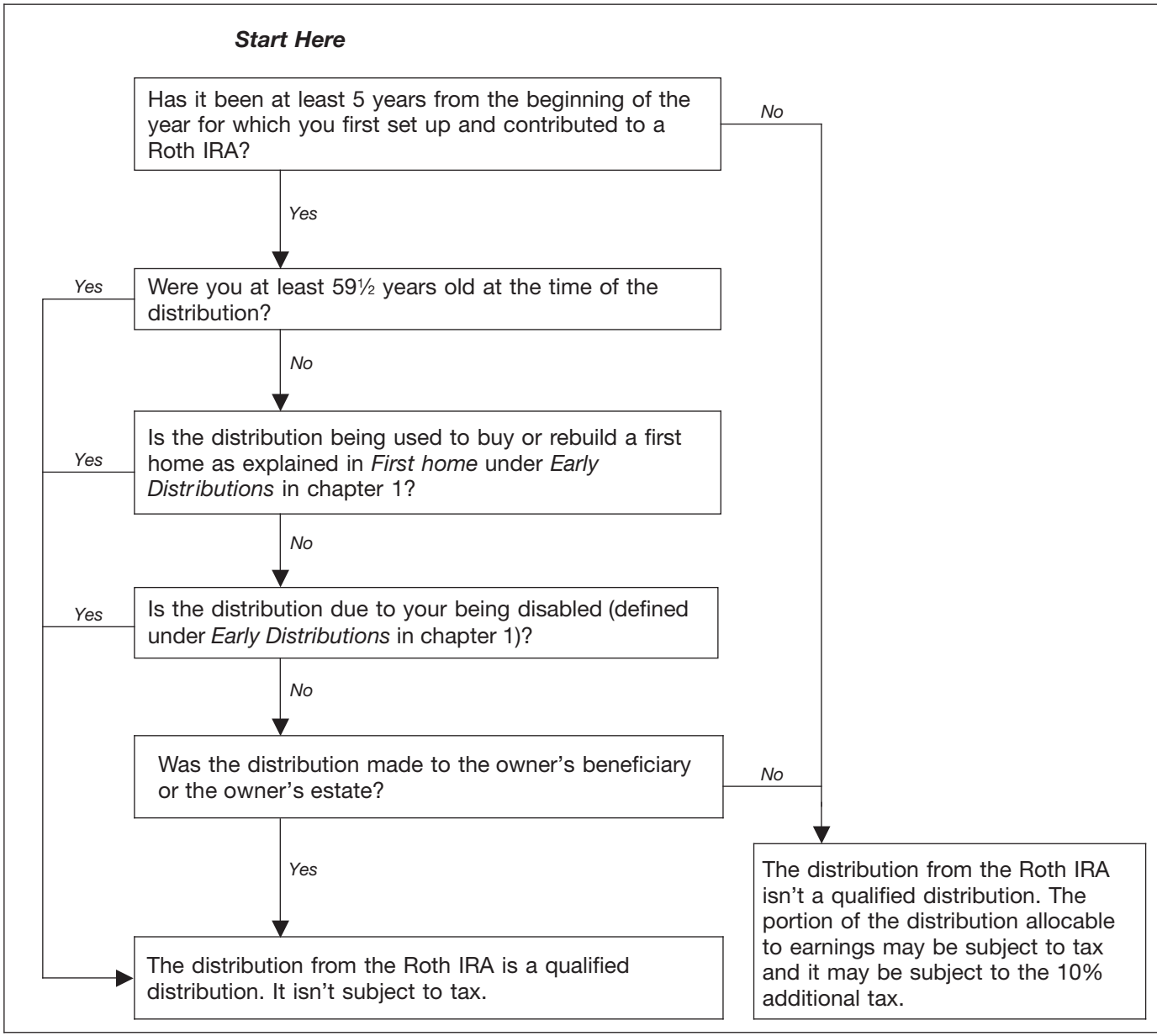Figure 2-1. **Is the Distribution From Your Roth IRA a Qualified Distribution?**