

## IRS Announces Guidance to Help Sponsors of Tax-Deferred Annuity Plans Develop Written Plans

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David Levine commented on the IRS 403(b) proposed prototype program in the article, "IRS Announces Guidance to Help Sponsors of Tax-Deferred Annuity Plans Develop Written Plans," published in *Tax Analysts* by Fred Stokeld on April 15, 2009.