

Publications

2010-A Look at the Upcoming Year

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As 2010 approaches, there are a number of important developments and filing deadlines that sponsors of tax-qualified defined benefit and defined contributions plans should have on their radar. The year 2010 will bring (1) renewed interest in Roth IRA conversions, (2) a new model safe harbor rollover notice (often referred to as an eligible rollover distribution notice or a 402(f) notice), and (3) several important deadlines for adopting the Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16) (hereinafter, EGTRRA) restatements and filing for determination letters with the IRS. Each of these developments is described in the attached article.

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