

**Publications**

# A Look at Two Areas of Historic Interest for Qualified Plans—Self-Correction and E-Delivery

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Over the years, the plan sponsors and recordkeepers have wanted the IRS to expand the availability of self-correction of Plan errors, and expand the rules and availability of electronic delivery and electronic signatures. (A similar expansion of the Department of Labor rules for electronic delivery/esignature has also been requested.) With the changes to the determination letter program, the increased fees for small plans for filing under Voluntary Correction Program (VCP), and the legislative proposals on updating the IT functions at the IRS, now may be the perfect time for these changes. In the article linked below we review the current IRS rules in this area, which can be expanded to facilitate additional plan compliance.

- [A Look at Two Areas of Historic Interest for Qualified Plans—Self-Correction and E-Delivery](#)