

**Publications**

# IRS Again Postpones Plan Amendment Deadlines For Cash Balance and Other Hybrid Plans

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**SERVICES**

Recent IRS Notice 2011-85 (Oct. 12, 2011) further extends the plan amendment deadlines for a handful of Pension Protection Act of 2006 (“PPA”) provisions affecting cash balance and other hybrid defined benefit plans until at least the end of 2012. Please see the attached memo for further information.

[1082 IRS-Again-Postpones-Plan-Amendment-Deadlines-For-Cash-Balance-and-Other-Hybrid-Plans](#)