

**Publications**

# IRS Considering Modifying Determination Letter Process for Governmental Plans

**PUBLISHED**

10/01/2008

**SERVICES**

In 2005, the IRS revised its determination letter process to implement a staggered “cycle system” under which the deadline for filing an IRS determination letter application generally varies based on the last digit of an employer’s employer identification number. One exception to this EIN-based system was that governmental tax-qualified plans were all assigned to Cycle C, which is currently scheduled to end January 31, 2009. The IRS is now considering a proposal to extend this deadline.