

Publications

# IRS Determination Letter Program – Then and Now

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The IRS determination letter program (Form 5300) is a cornerstone of the favorable tax treatment for individually designed qualified plans. The program provides the IRS's opinion that the plan document, as to its form, meets the very complex requirements under Code Sec. 401(a). The program has undergone changes over the years, but it remains an invaluable benefit to plan sponsors that offer custom-designed tax-favored plans.

In this *TAXES – The Tax Magazine* article, Groom principals [Elizabeth Dold](#) and [David Levine](#) look back over the years at the importance of the IRS determination letter program, review the current program, and highlight the areas where plan sponsors most benefit from a favorable determination letter.

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