

Publications

IRS Issues Guidance on In-Plan Roth Rollovers and the Latest Cumulative List (for “Cycle D” Determination Letter Filings)

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SERVICES

The IRS issued two Notices at the end of 2013 that plan sponsors have been eagerly awaiting. First, the IRS issued Notice 2013-74, which provides the ground rules for implementing in-plan Roth rollovers (IRRs), clarifying, in Q&A format, both the rules for existing IRRs that have been available since 2010 (as described in Notice 2010-84), and the expanded IRRs that have been available since January 2013 following the enactment of the American Taxpayer Relief Act of 2012. The chart set forth below reviews each of the Q&As therein, and describes the impact on both types of IRRs. Second, the IRS issued Notice 2013-84, which opens the determination letter program for Cycle D filers beginning February 1, 2014 (and ending with the January 31, 2015, filing deadline), and provides a list of Internal Revenue Code provisions that will be the subject of IRS review. Please see the attached article for further information.

[IRS Issues Guidance on In-Plan Roth Rollovers and the Latest Cumulative ListDownload](#)