

Publications

IRS Issues the Latest Installment on the Determination Letter Program

ATTORNEYS & PROFESSIONALS

Elizabeth Thomas Dold

edold@groom.com

202-861-5406

David Levine

dlevine@groom.com

202-861-5436

PUBLISHED

09/21/2016

SOURCE

Taxes - The Tax Magazine

SERVICES

[Employers & Sponsors](#)

[Retirement Programs](#)

For over a year now, the IRS has promised dramatic changes to its longstanding determination letter program for tax-qualified plans, and the recently issued Rev. Proc. 2016-37 delivers on that promise. To the chagrin of some practitioners who have advocated for more flexibility in this guidance, it mainly follows the path previously laid out by the IRS in prior guidance and public communications. In the attached article, we briefly summarize the existing guidance and then highlight the changes made to the determination (and opinion/advisory) letter programs. This round of guidance largely focuses on the determination letter program, but we anticipate additional changes to the Employee Plans Compliance Resolution System (EPCRS) and pre-approved plans down the road.

Please see the attached article for further information.

[IRS Issues the Latest Installment on the Determination Letter ProgramDownload](#)