

Publications

IRS Plans to Severely Curtail Determination Letter Program

ATTORNEYS & PROFESSIONALS

Kim Boberg

kboberg@groom.com

202-861-2606

Elizabeth Thomas Dold

edold@groom.com

202-861-5406

Douglas W. Ell

dell@groom.com

202-861-6623

David Levine

dlevine@groom.com

202-861-5436

Louis T. Mazawey

lmazawey@groom.com

202-861-6608

J. Rose Zaklad

rzaklad@groom.com

202-861-6626

PUBLISHED

06/02/2015

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Around two months ago, Sunita B. Lough, Commissioner of the IRS's Tax-Exempt and Government Entities Division, announced informally, in speeches to various professional groups, that the IRS determination letter system for qualified plans is expected to change as of 2017. While Ms. Lough made it sound like there would be ample time for public input, the IRS position seems to have hardened in recent weeks. Thus, it now appears that, after the current Cycle E filing season, the 2016-17 Cycle A slot may be the last one to follow the pattern set in the mid-2000s.

We provide below a high level review of events leading to this major development and expected IRS follow up in the attached memo.

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