

**Publications**

# IRS Plans to Severely Curtail Determination Letter Program

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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.

## RELATED MATERIALS:

[IRS Plans to Severely Curtail Determination Letter Program](#)