

Publications

IRS Reopens Determination Letter Program for Two Significant Groups of Plans

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In response to periodic requests to expand the determination letter program, the Internal Revenue Service (“IRS”) has issued welcome guidance in Revenue Procedure 2019-20 (May 1, 2019). The guidance opens up the determination letter program for statutory hybrid plans (e.g., cash balance plans) and merged plans, and provides helpful relief from document failures identified and corrected as part of those determination letter applications, as discussed below.