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IRS Updates the Filing Process for Qualified Plans

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The new year begins with a new round of IRS filing deadlines along with new procedures and guidance that must be followed in order for the IRS to make a determination that qualified plan documents comply, as to form, with the requirements of the Code. This article reviews a number of pieces of recent IRS guidance affecting the filing process for qualified plans. This guidance includes the following:

Rev. Proc. 2011-49,1 which updates the rules for submitting pre-approved plans to the IRS

The new Form 5300 determination letter application for individually designed plans

The new LRMs (Listing of Required Modifications) for defined contribution plans

EP Determinations Quality Assurance Bulletin 2012-1 addressing verification of prior plan documents

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