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Long-Standing IRS Determination Letter Program Takes a Big Hit

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On July 21, 2015, the IRS released Announcement 2015-19, which stated massive changes to the Employee Plans determination letter (DL) program for qualified retirement plans under Section 401(a) of the Internal Revenue Code of 1986, as amended (the Code). This includes 401(k) plans, profit-sharing plans, ESOPs, and defined benefit plans that are individually designed.

A brief look at the current program (and its uses) is set forth in the attached article, followed by a summary of the IRS Announcement and the upcoming changes.

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