

**Publications**

# New IRS Guidance on Downsized DL Program – In Brief

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On June 29, the Service released guidance covering a number of important changes in this area, including the “remedial amendment period” under Code section 401(b), plan amendment adoption deadlines, and issues for pre-approved plans. Brief highlights of Revenue Procedure 2016-37, which generally replaces Rev. Proc. 2007-44 (which announced the “staggered 5-year filing system”), effective January 1, 2017, are provided in the attached alert.

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