

**Publications**

# The IRS Provides Helpful Guidance Through Chief Counsel Advice and IRS Website

**ATTORNEYS & PROFESSIONALS**

**Elizabeth Thomas Dold**

[edold@groom.com](mailto:edold@groom.com)

202-861-5406

**David Levine**

[dlevine@groom.com](mailto:dlevine@groom.com)

202-861-5436

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Following the latest restructuring of the TE/GE division of the IRS, the IRS has found a way to provide nonbinding guidance through the issuance of Chief Counsel Advice (CCA) and use of its website and EP News. We look at the latest developments below, which focus on the following three areas:

- Age discrimination relief for cash balance plans with “whipsaw” feature
- Testing of “otherwise excludable employees”
- Voluntary Closing Agreement Program extended to cover late pre-approved PPA plan adopters

Please see the attached article for further information.

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