

## Additional Guidance Regarding Determination Letter Program Changes

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January 15, 2016

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Effective January 1, 2017, the five-year remedial amendment cycle for individually designed plans under the IRS determination letter program will be eliminated. The IRS recently announced additional revisions to the determination letter program in anticipation of this elimination. Controlled groups and affiliated service groups that previously made a Cycle A election are permitted to submit determination letter applications during the Cycle A submission period ending January 31, 2017; expiration dates on determination letters issued prior to January 4, 2016 are no longer operative; and employers that want to convert an existing individually designed plan into a defined contribution pre-approved plan and apply, if otherwise permissible, for a determination letter may do so between January 1, 2016 and April 30, 2017. Notice 2016-03 can be found [here](#).