

## Extended Time to Supplement Determination Letter Applications for Amended Individually Designed Statutory Hybrid Plans

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September 3, 2020

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On August 24, 2020, the IRS announced that applicants that submit determination letter applications for amended individually designed statutory hybrid plans, such as cash balance plans ("**Hybrid Plans**"), under Rev. Proc. 2019-20 may supplement such applications through the end of the year. Under Rev. Proc. 2019-20, applicants could submit determination letter applications for Hybrid Plans during the 12-month period ending on August 31, 2020. Now, an applicant may provide additional documents or information to supplement their initial submission, if it was filed by August 31, 2020, so long as:

1. the initial application includes the Form 5300; Form 8717, including the appropriate user fee; and Form 8821 or Form 2848, if applicable;
2. the cover letter to the initial application indicates that the application is made pursuant to Rev. Proc. 2019-20 Amended Hybrid Plan; and
3. the cover letter to the initial application provides an address or fax number to which the IRS will send an Application Identification Sheet for additional documents and information. The Application Identification Sheet should be included with any supplemental submissions to the IRS.

If the requirements above are met, the determination letter application will not be reviewed for completeness until at least January 1, 2021. Applicants should review sections 10 and 11 of Rev. Proc. 2020-4 for a list of required items, including documents such as signed and dated plan amendments and trust agreements, for their determination letter applications. The IRS's news alert is available [here](#).