

IRS Discontinues Letter Forwarding Program for Locating Plan Participants

September 6, 2012

The IRS recently issued Revenue Procedure 2012-35, which, effective August 31, 2012, discontinues the IRS letter forwarding program for retirement plans. Under Revenue Procedure 94-22, plan administrators, plan sponsors, and qualified termination administrators of abandoned plans under the Department of Labor's Abandoned Plan Program attempting to locate missing plan participants were permitted to make a written request to the IRS to use its letter forwarding program. Under the new revenue procedure, the IRS will no longer provide letter-forwarding services to locate such missing plan participants. The letter-forwarding program is now limited to situations in which a person is trying to locate a taxpayer to convey a message for a "humane purpose" or in an emergency situation. This revenue procedure applies to requests postmarked on and after August 31, 2012. Retirement plan sponsors should review their plan provisions and administrative procedures for locating missing plan participants and make any needed changes in light of the IRS's modified procedures. A copy of Revenue Procedure 2012-35 can be found [here](#).