

IRS Issues 2011 Cumulative List of Changes for Cycle B Plans

December 29, 2011

The Internal Revenue Service (IRS) issued Notice 2011-97, which includes the 2011 Cumulative List, the list of statutory, regulatory, and guidance changes that the IRS will look for when reviewing individually designed plans submitted for determination letters during the Cycle B submission period, which begins February 1, 2012 and ends January 31, 2013. Notice 2011-97 is available [here](#).