

## IRS Issues 2013 List of Changes in Plan Qualification Requirements

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December 27, 2013

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The IRS released Notice 2013-84, which contains the 2013 Cumulative List of Changes in Plan Qualification Requirements to be used by plan sponsors and practitioners filing determination letter applications beginning February 1, 2014. Those using the 2013 cumulative list will primarily be single employer, individually designed defined contribution and defined benefit plans in Cycle D of the IRS's 5-year remedial amendment cycle program and Section 414(f) multiemployer plans. An individually designed plan is generally in Cycle D if the last digit of the plan sponsor's EIN is 4 or 9. Notice 2013-84 can be found [here](#).