

## IRS Issues Model Amendments for Bifurcated Payment Forms for Defined Benefit Plans

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In Notice 2017-44, the IRS issued model amendments to describe the method of bifurcation for defined benefit plans that offer bifurcated benefit distribution options (*i.e.*, partial lump sum and partial annuity distributions). Bifurcated benefits could arise if a plan that offered a lump sum option wished to offer participants the additional option of taking part of the benefit in a lump sum and part as an annuity. [View IRS Notice 2017-44](#).