

## IRS Makes Updates to EPCRS

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October 10, 2016

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On September 29, 2016, the IRS released Rev. Proc. 2016-51, which sets forth the comprehensive Employee Plans Compliance Resolution System (‘‘EPCRS’’) and supersedes Rev. Proc. 2013-12 (*i.e.*, the most recent comprehensive statement of EPCRS). The modifications to EPCRS made by Rev. Proc. 2016-51 were primarily ministerial (*e.g.*, making certain changes in response to modifications made to the IRS’s determination letter program). One noteworthy change, which will become effective January 1, 2017, is that the IRS will no longer refund 50% of the user fee in connection with anonymous voluntary correction program submissions for which an agreement cannot be reached. [View Rev. Proc. 2016-51.](#)