

IRS Opens Determination Letter Program to Merged Plans and Hybrid Plans

May 9, 2019

In Revenue Procedure 2019-20, the IRS extended the determination letter program, effective as of September 1, 2019, to include merged plans resulting from a corporate merger or similar transaction. For a merged plan to be eligible for a favorable determination letter, (i) the date of the plan merger must occur no later than the last day of the first plan year beginning after the plan year that includes the closing date of the corporate transaction, and (ii) the determination letter application must be submitted between the date of the plan merger and the last day of the first plan year beginning after the date of the plan merger. In addition, the IRS will accept determination letter applications for individually designed statutory hybrid plans during a 12-month window beginning on September 1, 2019. As always, the IRS will continue to process determination letter applications for initial plan qualification and for qualification upon plan termination. [View Revenue Procedure 2019-20](#).