

IRS Publishes 2017 Required Amendments List

December 13, 2017

In Notice 2017-72, the IRS published the Required Amendments List for 2017, which lists statutory and administrative changes in plan qualification requirements that (i) are first effective in the plan year in which the list is published and (ii) may require a plan amendment. This year's list includes three items that relate to (a) certain market rate of return requirements for hybrid and cash balance plans, (b) benefit restrictions for certain defined benefit plans that are eligible cooperative plans or eligible charity plans, and (c) partial annuity distribution options for defined benefit plans. The deadline for adopting any required amendments described in this year's Required Amendments List is December 31, 2019. [View Notice 2017-72](#).