

## IRS Publishes 2018 Required Amendments List

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November 30, 2018

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In Notice 2018-91, the IRS published the Required Amendments List for 2018, 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 did not include any such items. Nevertheless, a required amendment that was listed in the 2016 Required Amendments List must be adopted (if applicable to an employer's plan) by December 31, 2018. That required amendment relates to restrictions on accelerated distributions from underfunded single-employer, collectively-bargained defined benefit plans due to a plan sponsor's bankruptcy. Additional information on the 2016 Required Amendments List is available on our prior [blog post](#). [View Notice 2018-91](#)