

## IRS Publishes First Required Amendments List

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December 30, 2016

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In Notice 2016-80, the IRS published the first Required Amendments List, 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 included just one item, which related to restrictions on accelerated distributions from underfunded single-employer, collectively-bargained defined benefit plans due to an employer's bankruptcy. The deadline for adopting any required amendments described in this year's Required Amendments List is December 31, 2018. [View Notice 2016- 80](#).