

IRS Publishes Updated Operational Compliance Checklist - 2020

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The IRS recently published an updated Operational Compliance Checklist (the “**Checklist**”), which lists changes in qualification requirements that became effective during the 2016 through 2020 calendar years. Examples of items added to the Checklist for 2020 include, among other things:

- Final regulations relating to hardship distributions;
- Temporary nondiscrimination relief for closed defined benefit pension plans;
- Penalty-free withdrawals from retirement plans for individuals in cases of birth or adoption; and
- Increase in age for required beginning date for mandatory distributions.

The Checklist is only available online and is updated periodically to reflect new legislation and IRS guidance. The Checklist does not, however, include routine, periodic changes, such as cost-of-living increases, spot segment rates, and applicable mortality tables, which can instead be found on the IRS’s Recently Published Guidance webpage [here](#). The Checklist is available [here](#).