IRS To Require Restated Plan Document with Determination Letter Application

January 18, 2013

Under new procedures issued by the IRS, effective for determination letter applications submitted on and after February 1, 2013, the IRS will no longer accept working copies of a plan document as part of the submission package. Plan sponsors must now provide an executed restatement of the plan with the application. This means planning ahead for those plan restatements that require board approval, so that the restatement will be executed in advance of the January 31 filing deadline for that cycle. A copy of IRS Revenue Procedure 2013-6 can be found **here**.