

## IRS Updates Guidance on Determination Letters

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The IRS issued Revenue Procedure 2011-6 this week, updating the process of requesting employee plans determination letters from the agency on the qualified status of pension, profit-sharing, stock bonus, annuity and employee stock ownership plans. In addition, the IRS published Revenue Procedure 2011-8, increasing user fees effective February 1, 2011. This guidance is available [here](#).