



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.1.1

JULY 5, 2023

EFFECTIVE DATE

(07-05-2023)

PURPOSE

- (1) This transmits revised IRM 7.1.1, TE/GE Administrative Procedures and Programs, Employee Plans.

MATERIAL CHANGES

- (1) Updated IRM 7.1.1.1.3 to provide that the granted authority in Delegation Order 7-10 is delegated to the Manager, EP Technical Actuarial Group.
- (2) This IRM is updated throughout to make editorial changes, revise section numbers, and reflect current versions of annual revenue procedures and IRM procedures.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.1.1, dated June 16, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

Eric D. Slack
Director, Employee Plans
Tax Exempt and Government Entities Division

7.1.1

Employee Plans

Table of Contents

7.1.1.1 Program Scope and Objectives

7.1.1.1.1 Background

7.1.1.1.2 EP Rulings and Agreements Overview

7.1.1.1.3 Authority

7.1.1.1.4 Administrative Procedures

7.1.1.1.5 User Fees

7.1.1.1.6 Responsibilities

7.1.1.1.7 Acronyms and Definitions

7.1.1.1.8 Terms

7.1.1.2 Jurisdiction of EP Technical, Examinations, Determinations and Voluntary Compliance

7.1.1.2.1 Letter Rulings

7.1.1.2.2 Determination Letters

7.1.1.2.3 Opinion Letters

7.1.1.2.4 Advisory Letters

7.1.1.2.5 Compliance Statements

7.1.1.2.6 Closing Agreements

7.1.1.2.7 Oral Advice

7.1.1.2.8 Nonbank Trustee Approval Letters

7.1.1.3 Assistance to EP Examinations and EP Rulings and Agreements

7.1.1.3.1 Technical Advice

7.1.1.3.2 Technical Assistance

7.1.1.3.3 Memoranda to EP Determinations, EP Examinations or EP Technical

Exhibits

7.1.1-1 List of Major Employee Plans Revenue Procedures Currently in Effect

7.1.1.1
(09-25-2018)
Program Scope and Objectives

- (1) Purpose: This manual describes the administrative procedures governing rulings and agreements for employee plan matters under the jurisdiction of the Director, Employee Plans (EP) of the Office of the Commissioner, Tax Exempt and Government Entities division (TE/GE).
- (2) Audience: The administrative guidelines in this IRM apply to EP employees in EP Technical, Determinations, Voluntary Compliance and Examinations.
- (3) Policy Owner: Director, EP
- (4) Program Owner: EP
- (5) Program Goals: The goal of EP is to provide taxpayers top-quality service by helping them understand and comply with applicable tax laws, and to protect the public interest by applying the tax law with integrity and fairness to all.

Note: EP focuses on encouraging taxpayers (administrators and employers) to voluntarily comply with the income tax laws. To protect plan participants and retirement savings, the goal of many of the programs under the jurisdiction of the Director, EP, is to avoid plan disqualification.

7.1.1.1.1
(09-17-2019)
Background

- (1) A plan is qualified if it meets the requirements of IRC 401(a) in form and operation. A qualified plan is entitled to favorable tax treatment. Other plans entitled to favorable tax treatment within EP's jurisdiction are:
 - IRC 403(b) plans
 - IRC 457(b) plans
 - Simplified Employee Pension plans (SEPs)
 - Savings Incentive Match Plans for Employees (SIMPLEs)
- (2) To help taxpayers understand the applicable tax laws and ensure that their plans comply, EP issues certain Letter Rulings, Determination Letters (DL), Opinion Letters, Advisory Letters and Approval Letters.
- (3) EP enters into Compliance Statements and Closing Agreements with plan sponsors to resolve failures to comply with the plan qualification requirements, avoiding plan disqualification.
- (4) EP provides technical and actuarial support to IRS employees through:
 - The Knowledge Networks (K-Nets)
 - Responses to requests for actuarial assistance

7.1.1.1.2
(09-17-2019)
EP Rulings and Agreements Overview

- (1) This IRM is an overview of the administrative procedures governing EP Rulings and Agreements. EP Rulings and Agreements is made up of:
 - EP Technical
 - EP Voluntary Compliance
 - EP Determinations
- (2) This IRM covers the following topics:
 - a. IRM 7.1.1.1, Program Scope and Objectives provides an overview of EP Rulings and Agreements programs.
 - b. IRM 7.1.1.2, Jurisdiction of EP Technical, Examinations, Determinations and Voluntary Compliance, lists specific EP programs; for example, Letter

7.1 TE/GE Administrative Procedures and Programs

Rulings, Determination Letters (DL), Opinion Letters, and the EP office that rules on them.

- c. IRM 7.1.1.3, Assistance to Determinations, Voluntary Compliance, and Examinations lists procedures for submitting cases for technical advice, requesting technical assistance, and issuing memoranda providing technical or procedural guidance.

7.1.1.1.3
(07-05-2023)

Authority

- (1) The table below lists delegation orders, their granted authority, the person delegated and the affected IRM section. You can find a complete list of delegation orders governing EP Rulings and Agreements on IRS.gov at <https://www.irs.gov/privacy-disclosure/delegation-orders-and-policy-statements-by-process>

Delegation Order	Granted Authority	Delegated to	IRM Section
Delegation Order 7-1	To issue favorable determination letters (DLs) on the qualified status of pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans under IRC 401, IRC 403(a), IRC 409, and IRC 4975(e)(7); and the status for exemption of any related trusts or custodial accounts under IRC 501(a).	Director, EP	IRM 1.2.2.8.1
Delegation Order 7-16	To allow a plan to be amended after the expiration of its remedial amendment period described in IRC 401(b), provided that certain conditions are met.	Director, EP Rulings and Agreements	IRM 1.2.2.8.16
Delegation Order 7-7	To waive all or part of the excise tax imposed under IRC 4971(f) for liquidity shortfalls per IRC 412(m)(5)(E).	Director, Employee Plans	IRM 1.2.2.8.7
Delegation Order 7-9	To determine that a plan amendment is reasonable and provides for only de minimis increases in the plan liabilities pursuant to: IRC 412(c)(7)(B)(i), the Employee Retirement Income Security Act of 1974, as amended, (ERISA) Section 302(c)(7)(B)(i), IRC 401(a)(33)(B)(ii), and Section 204(i)(2)(A).	Manager, EP Technical and Manager, EP Technical Actuarial Group	IRM 1.2.2.8.9

Delegation Order	Granted Authority	Delegated to	IRM Section
Delegation Order 7-10	To determine that the period of years required to amortize any unfunded liability of a plan may be extended, pursuant to IRC 431(d) and ERISA Section 304(d).	Manager, EP Technical and Manager, EP Technical Actuarial Group	IRM 1.2.2.8.10
Delegation Order 7-12	a. To administer the Voluntary Correction Program b. To approve compliance statements under the Voluntary Correction Program.	a. Manager, EP Plans, Voluntary Compliance b. EP Voluntary Compliance Group Managers and EP Technical Group Managers	IRM 1.2.2.8.12
Delegation Order 8-3	To enter into and approve a written closing agreement with any person relating to their federal tax liability.	Director, Employee Plans.	IRM 1.2.2.9.3
Delegation Order 30-3	Delegates to Director, Employee Plans, the authority to grant reasonable extensions of time to make certain elections pursuant to Section 301.9100-1 of the Procedure and Administration Regulations.	Director, Employee Plans	IRM 1.2.2.16.3

7.1.1.1.4
(07-12-2021)
**Administrative
Procedures**

- (1) Administrative procedures are generally listed in revenue procedures. Revenue procedures are published in the Internal Revenue Bulletin (IRB), which is published weekly.
- (2) **General** - Rev. Proc. 2023-4, updated annually:
 - a. Includes the procedures for requesting letter rulings, DLs and Opinion Letters from Employee Plans Rulings and Agreements. It also includes the user fees for these requests.
 - b. Discusses in detail, the procedural guidance for these programs.
- (3) **Determination letters**
 - a. Rev. Proc. 2016-37 gives the circumstances in which a plan sponsor may submit a DL application to EP and eliminates, as of January 1, 2017, the five-year remedial amendment cycle system for individually designed plans.
 - b. Rev. Proc. 2019-20 gives a limited expansion of the DL program to certain statutory hybrid plans and merged plans.

7.1 TE/GE Administrative Procedures and Programs

- (4) **Pre-approved Plans** - Rev. Proc. 2015-36, Rev. Proc. 2017-41, Rev. Proc. 2018-21, Rev. Proc. 2018-42, Rev. Proc. 2020-10, Rev. Proc. 2020-40 and Rev. Proc. 2021-38 cover the procedures for issuing Opinion and Advisory Letters for defined contribution and defined benefit plans under IRC 401, IRC 403(a) and IRC 4975(e)(7). See also Rev. Proc. 2023-4 for updated submission guidelines related to issuing Opinion and Advisory Letters.
- (5) **Pre-approved 403(b) Plans** - Rev. Proc. 2013-22, Rev. Proc. 2014-28, Rev. Proc. 2015-22, Rev. Proc. 2017-18, Rev. Proc. 2019-39, Rev. Proc. 2020-40, and Rev. Proc. 2021-37 set forth the procedures for issuing Opinion Letters for 403(b) Pre-approved Plans.
- (6) **EPCRS** - A coordinated system of correction programs, which is referred to as the Employee Plans Compliance Resolution System, is described in Rev. Proc. 2021-30.
- (7) **IRAs** - The procedures for obtaining Opinion Letters for prototype trusts, custodial accounts or annuities under IRC 408(a), IRC 408(b), IRC 408 (k), IRC 408(p) or IRC 408A, are in Rev. Proc. 87-50, Rev. Proc. 91-44, Rev. Proc. 92-38, Rev. Proc. 97-29, Rev. Proc. 98-59, Rev. Proc. 2002-10, and Rev. Proc. 2010-48, as modified by Appendix A of Rev. Proc. 2023-4.
- (8) **Complete list** - Exhibit 7.1.1-1 lists the major EP revenue procedures currently in effect.
- (9) In addition to the published guidance listed here and in Exhibit 7.1.1-1, other sections of the Internal Revenue Manual have information and procedures for EP specialists.

Example: The EP Audit Closing Agreement Program (Audit CAP), described in Rev. Proc. 2021-30, is also described in IRM 7.2.2, TE/GE Closing Agreements, Employee Plans Compliance Resolution System (EPCRS).

Example: The procedures for the K-Nets are described in IRM 1.4.7, Resource Guide for Managers, TE/GE Knowledge Network (K-Net) Administration.

7.1.1.1.5 (09-17-2019) User Fees

- (1) Taxpayers must pay user fees for rulings, Opinion Letters, DLs, Compliance Statements and similar requests per The Revenue Act of 1987, P. L. 100-203, Act Section 10511, but some exceptions apply. See Rev. Proc. 2023-4 and IRM 7.11.1.10, User Fee Requirements.

7.1.1.1.6 (06-16-2022) Responsibilities

- (1) The Director, EP, supervises and is responsible for:
 - EP Rulings and Agreements
 - EP Examinations
 - EP Program Management Office
- (2) The Director, EP Rulings and Agreements, supervises and is responsible for:
 - EP Determinations
 - EP Technical
 - EP Voluntary Compliance

- (3) The Program Manager, Voluntary Compliance, supervises and is responsible for the group managers and employees in Voluntary Compliance.
- (4) The Area Managers (1 & 2), EP Determinations, supervise and are responsible for the group managers and employees in EP Determinations.
- (5) The Manager, EP Technical, supervises and is responsible for the group managers and employees in EP Technical.
- (6) An EP employee who finds indications of fraud while processing a case discusses the facts with the group manager. If the manager concurs, the EP employee and their manager will contact the EP Fraud SME or the TE/GE Fraud Specialist to discuss the first indications of fraud and possible further development. If the EP Fraud SME or TE/GE Fraud Specialist agree that there are sufficient indicators to warrant fraud development, they contact the National Fraud Program Fraud Technical Advisor, and together follow the fraud development procedures in IRM 25.1.2, Fraud Handbook, Recognizing and Developing Fraud.

7.1.1.1.7
(09-25-2018)
**Acronyms and
Definitions**

- (1) This table lists commonly used acronyms and provides their definitions.

Acronym	Definition
DL	Determination Letter
EEE	The Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)
EP	Employee Plans
EPCRS	Employee Plans Compliance Resolution System
IRC	Internal Revenue Code of 1986, as amended
K-Net	Knowledge Network
NBT	Nonbank Trustee or Custodian
TE/GE	Tax Exempt and Government Entities Division
TEGEDC	Tax Exempt and Government Entities Division Counsel
VCP	Voluntary Correction Program

7.1.1.1.8
(09-17-2019)
Terms

- (1) A “Master Plan” is a form of plan defined in Rev. Proc. 2017-41, Section 4.01, with a related form of trust acting as the funding medium for the plans of all adopting employers.
- (2) A “Pre-approved Plan” under IRC 401(a) is a plan that a provider makes available for employers to adopt. The term includes both Standardized and Nonstandardized plans. See Rev. Proc. 2017-41, Section 4.07.
- (3) A “Pre-approved Plan” under IRC 403(b) is a plan that a provider makes available for employers to adopt. The term includes both Standardized and Nonstandardized plans. (Rev. Proc. 2021-37, Section 4.27).

7.1 TE/GE Administrative Procedures and Programs

- (4) The terms Nonstandardized plan, Standardized plan, mass submitter and provider are defined in Rev. Proc. 2017-41, Section 4, (qualified plans) and Rev. Proc. 2021-37, Section 4, (403(b) plans).

7.1.1.2
(07-12-2021)

Jurisdiction of EP Technical, Examinations, Determinations and Voluntary Compliance

- (1) The programs administered under the jurisdiction of the Director, Employee Plans, are described in Rev. Proc. 2023-4. The table below lists specific EP programs and the EP office that rules on them:

If the plan sponsor or individual taxpayer requests a...	Then this office rules on it...
Letter Ruling	Technical
Opinion Letter	Determinations and Technical
Audit CAP Closing Agreement	Determinations and Examinations
Determination Letter	Determinations
VCP Compliance Statement	Voluntary Compliance
VCP Closing Agreement	Voluntary Compliance
Advisory Letter	Determinations
Nonbank Trustee Approval Letter	Technical
Change in Plan Year	Technical

- (2) Rev. Proc. 2023-4, Section 31 lists the mailing addresses for requesting letter rulings, determination letters, etc.

7.1.1.2.1
(09-25-2018)
Letter Rulings

- (1) A “letter ruling” is a written statement IRS issued to a taxpayer that interprets and applies the employee benefit plans laws to a specific set of facts.
- (2) The IRS can modify or revoke a letter ruling they find to be in error or not in agreement with the IRS’s current views. The retroactive effect of the modification or revocation may be limited under the discretionary authority granted by IRC 7805(b).

7.1.1.2.2
(09-17-2019)
Determination Letters

- (1) A “determination letter” is a written statement the Director, EP Rulings and Agreements, issued on an individual’s or organization’s written inquiry that applies to the particular facts and previously announced principles and precedents.
- IRS only issues a DL when based on clearly established rules in the statute, a tax treaty, regulations, or based on a conclusion in a revenue ruling, opinion, or court decision representing the IRS’s position, and that specifically answers the questions presented.
 - IRS doesn’t issue a DL for novel issues or issues excluded from EP Determinations jurisdiction.
- (2) The Office of the Director, EP Rulings and Agreements, issues DLs on retirement plans’ qualification under IRC 401, IRC 403(a), IRC 409 and IRC

4975(e)(7), and the status for the exemption of any related trusts or custodial accounts under IRC 501(a) (except for adopting employers of a Pre-approved Plan requesting a determination letter) (IRM 7.1.1.3 (1)).

- (3) EP issues DLs for individually designed plans':
 - a. Initial qualification.
 - b. Termination.
 - c. Certain other circumstances noted in guidance. See Rev. Proc. 2016-37 and Rev. Proc. 2023-4, Section 11.
- (4) The Remedial Amendments List (RAL), published annually, sets the end of the remedial amendment period for an individually designed plan with respect to the changes in qualification requirements that appear on the list. The most recent RAL is in Notice 2022-62.

7.1.1.2.3
(09-25-2018)
Opinion Letters

- (1) DLs are also issued for individually designed statutory hybrid plans for a limited period and individually designed merged plans on an ongoing basis. See Rev. Proc. 2019-20.
- (2) An "Opinion Letter" is a written statement issued by the Director, EP Rulings and Agreements, as to:
 - a. A plan under IRC 401, IRC 403(a), or both IRC 401 and IRC 4975(e)(7) qualification in form.
 - b. The form of a Pre-approved Plan's acceptability under IRC 403(b).
 - c. A prototype trust, custodial account, or annuity satisfaction in form with the requirements for individual retirement arrangements (IRAs) under IRC 408(a) and (b), SEPs under IRC 408(k), SIMPLEs under IRC 408(p) and Roth IRAs under IRC 408A.
- (3) Opinion Letters under IRC 401 are issued to pre-approved defined benefit and pre-approved defined contribution plans submitted under the procedures of Rev. Proc. 2015-36, Rev. Proc. 2017-41, Rev. Proc. 2018-21, Rev. Proc. 2018-42, Rev. Proc. 2020-10, Rev. Proc. 2020-40, and Rev. Proc. 2021-38.
 - a. The master and prototype (M&P) and volume submitter (VS) programs were combined under IRC 401 into a new Opinion Letter program, which also expands the types of plans eligible for pre-approved status and provides greater flexibility in the design of pre-approved plans (Rev. Proc. 2017-41). Section 6.03 of Rev. Proc. 2017-41, lists the situations in which Opinion Letters will not be issued.
 - b. Rev. Proc. 2018-21 modifies Rev. Proc. 2015-36 and Rev. Proc. 2017-41 with respect to defined benefit plans containing a cash balance formula.
 - c. Rev. Proc. 2018-42 extends the deadline for submitting on-cycle applications for Opinion Letters for pre-approved defined contribution plans.
 - d. Rev. Proc. 2020-10 sets forth the third six-year remedial amendment cycle for pre-approved defined benefit plans.
 - e. Rev. Proc. 2020-40 provides the general deadline for adopting a discretionary amendment to a Pre-approved Plan.
 - f. Rev. Proc. 2021-38 provides the deadline for adopting an interim amendment to a Pre-approved Plan.
- (4) The most recent Cumulative List for:
 - a. Pre-approved defined contribution plans is Notice 2017-37.

7.1 TE/GE Administrative Procedures and Programs

- b. Pre-approved defined benefit plans is Notice 2020-14.

(5) Opinion Letters are issued to 403(b) Pre-approved Plans.

- a. Rev. Proc. 2013-22 lists the procedures for issuing Opinion and Advisory Letters for IRC 403(b) Pre-approved Plans with respect to the first six-year remedial amendment cycle (ending on June 30, 2020). See Rev. Proc. 2014-28, Rev. Proc. 2015-22, Rev. Proc. 2019-39, and Rev. Proc. 2021-37 modified Rev. Proc. 2013-22.
- b. Rev. Proc. 2017-18, as modified by Notice 2020-35, provides that the last day of the initial remedial amendment period for a 403(b) Pre-approved Plan is June 30, 2020.
- c. Rev. Proc. 2019-39 establishes a recurring cycle of remedial amendment periods for IRC 403(b) individually designed and Pre-approved Plans for correcting form defects first occurring after the initial remedial amendment period ends.
- d. Rev. Proc. 2020-40 provides the general deadline for adopting a discretionary amendment to a 403(b) Pre-approved Plan.
- e. Rev. Proc. 2021-37 modifies and supersedes Rev. Proc. 2013-22 for Opinion Letter applications submitted with respect to a 403(b) Pre-approved Plan's second six-year remedial amendment cycle (and subsequent cycles). Rev. Proc. 2021-37 eliminates the distinction between prototype and VS plans.
- f. Notice 2022-8 sets forth the 2022 Cumulative List of changes for a 403(b) Pre-approved Plan. .

(6) Opinion Letters are issued to traditional and Roth IRAs, SEPs and SIMPLEs per Rev. Proc. 2023-4.

7.1.1.2.4 (07-05-2023)

Advisory Letters

(1) An "Advisory Letter" is a letter issued under the VS program on the form of a Pre-approved Plan. For more information on the VS program, see:

- a. Rev. Proc. 2015-36, as modified by Rev. Proc. 2018-21, for IRC 401(a) plans.

Note: Rev. Proc. 2017-41 modified the Pre-approved Plan program by eliminating the distinction between an M&P plan and a VS plan. However, certain provisions of Rev. Proc. 2015-36 on the M&P and VS programs continue to apply to pre-approved plans. (Rev. Proc. 2023-4, Section 1.03(2)(a)).

- b. Rev. Proc. 2013-22 (as modified by Rev. Proc. 2014-28, Rev. Proc. 2015-22, Rev. Proc. 2019-39, and Rev. Proc. 2021-37, and clarified by Rev. Proc. 2017-18) for IRC 403(b) plans.

Note: Rev. Proc. 2021-37 eliminated the distinction between prototype and VS plans. However, the provisions of Rev. Proc. 2013-22 continue to apply to opinion and advisory letter applications submitted for the first cycle for 403(b) pre-approved plans.

7.1.1.2.5 (09-17-2019)

Compliance Statements

- (1) A "compliance statement" is a binding written agreement between EP Rulings and Agreements and, generally, the plan sponsor. It describes certain failures of the retirement plan to meet the applicable requirements under IRC 401(a), IRC 403(b), IRC 408(k) or IRC 408(p). See Rev. Proc. 2021-30 and IRM 7.2.2, TE/GE Closing Agreements, Employee Plans Compliance Resolution System (EPCRS).

7.1.1.2.6
(09-19-2014)
Closing Agreements

- (1) A “closing agreement” is a final agreement between the IRS and a taxpayer on a specific issue or liability per IRC 7121. See IRM 7.2.1, TE/GE Closing Agreements, Closing Agreements Originating in EP Technical, and IRM 7.2.2, TE/GE Closing Agreements, Employee Plans Compliance Resolution System (EPCRS).

7.1.1.2.7
(09-17-2019)
Oral Advice

- (1) EP employees don’t issue oral rulings or determinations, letter rulings or DLs in response to oral requests from taxpayers. Instead, EP employees generally discuss with taxpayers or their authorized representatives EP’s jurisdiction to rule on particular issues and the procedural requirements to submit DL or letter ruling requests.
- (2) In EP’s discretion, EP employees may also discuss substantive issues with taxpayers or their representatives. Taxpayers can’t rely on oral advice as a basis for obtaining retroactive relief under Code section 7805(b). (Rev. Proc. 2023-4, Section 3.06).
- (3) Taxpayers may call the centralized customer service unit at (877) 829-5500 (toll-free number) for help with specific questions, basic information about forms, or the status of a pending application. See IRM 21.1.1, Accounts Management and Compliance Services Operations, Accounts Management and Compliance Services Overview, for additional information.

7.1.1.2.8
(09-17-2019)
**Nonbank Trustee
Approval Letters**

- (1) The IRS issues approval letters (assuming the requirements of 26 CFR 1.408-2(e)(2) through 26 CFR 1.408-2(e)(5) are met) for entities to act as a nonbank trustee or custodian (NBT) for:
 - a. Qualified plans under IRC 401(a).
 - b. IRAs under IRC 408, Roth IRAs under IRC 408A and Coverdell education savings accounts under IRC 530.
 - c. Archer medical savings account established under IRC 220.
 - d. Health savings account established under IRC 223.
 - e. Custodial accounts described in IRC 403(b)(7).
 - f. Eligible deferred compensation plans described in IRC 457(b).
- (2) See IRM 4.72.18, Employee Plans Technical Guidance, Nonbank Trustee Investigation Procedures, for detailed procedures involving this program.
- (3) Approval to act as an NBT is within the jurisdiction of the Director, EP and EP Technical.
- (4) The Office of the Director, EP Examinations, investigates approved NBTs for continued compliance, then reports its findings to the Director, EP.

7.1.1.3
(09-17-2019)
**Assistance to EP
Examinations and EP
Rulings and Agreements**

- (1) The Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes) (EEE) and the Tax Exempt and Government Entities Division Counsel (TEGEDC) provide technical and legal support to EP Examinations and EP Rulings and Agreements. The support may be written or oral.
- (2) Their written advice may be presented as technical advice, technical assistance or other memoranda, depending on the nature of the matter. See Rev. Proc. 2023-2 for the administrative authority for requesting technical advice. EEE and TEGEDC offer assistance for:

7.1 TE/GE Administrative Procedures and Programs

- a. EP Rulings and Agreements and EP Examinations, who may request (or may be required to request) help on a technical issue raised during a private letter ruling request, DL request, an examination, or a request under VCP. EEE and TEGEDC provide assistance in the form of technical advice or technical assistance.
- b. Advice due to the passage of new legislation for which there is no published precedent. They provide advice in the form of a memorandum to an EP Examinations Area manager, EP Technical manager, or EP Determinations Area manager.

7.1.1.3.1
(09-17-2019)

Technical Advice

- (1) “Technical advice” means EEE’s advice or guidance via a memorandum that:
 - a. EP Examinations or EP Rulings and Agreements requests, or
 - b. In response to a technical or procedural question that develops during a determination or examination on the interpretation and proper application of tax law, tax treaties, regulations, revenue rulings, notices or other precedents published by the IRS to a specific set of facts.
- (2) For additional guidance on requesting technical advice, see:
 - a. Rev. Proc. 2023-2.
 - b. IRM 7.11.12, Employee Plans Determinations Letter Program, Preparing Technical Advice Requests.
 - c. IRM 4.71.13, Employee Plans Examination of Returns, Technical Assistance and Technical Advice Requests and Requests for Relief under IRC section 7805(b).

7.1.1.3.2
(09-25-2018)

Technical Assistance

- (1) Technical assistance covers matters of general technical application in EP Rulings and Agreements, EP Examinations or an Appeals Office, where the issues:
 - a. Aren’t raised in an examination of a taxpayer’s return or a request for a determination letter.
 - b. Don’t relate to a specific case under consideration by EP Rulings and Agreements, EP Examinations or an Appeals Office.
- (2) EP Technical issues technical assistance, when appropriate to the relevant requesting office.
- (3) The K-Nets also offer technical assistance to IRS employees. See IRM 1.4.7, Resource Guide for Managers, TE/GE K-Net Administration.

7.1.1.3.3
(09-25-2018)

Memoranda to EP Determinations, EP Examinations or EP Technical

- (1) Memoranda containing either technical or procedural guidance may be issued to EP Technical, EP Determinations, EP Examinations or Voluntary Compliance. The guidance may be provided on matters of policy, new legislation or IRS positions. Where appropriate, the instructions contained in the memoranda are incorporated into the IRMs.

Exhibit 7.1.1-1 (06-16-2022)**List of Major Employee Plans Revenue Procedures Currently in Effect**

Employee Plans Program	Relevant Revenue Procedure(s)
Private letter rulings, determination letters, and user fees	Rev. Proc. 2023-4, 2023-1 IRB 161
Determination letter applications	Rev. Proc. 2016-37, 2016-29 IRB 136; Rev. Proc. 2019-20, 2019-20 I.R.B. 1182
Employee Plans Compliance Resolution System (EPCRS)	Rev. Proc. 2021-30, 2021-31 IRB 172
IRC 403(b) opinion letter program	Rev. Proc. 2013-22, 2013-18 IRB 985; Rev. Proc. 2014-28, 2014-16 IRB 944; Rev. Proc. 2015-22, 2015-11 IRB 754; Rev. Proc. 2017-18, 2017-5 IRB 743; Rev. Proc. 2019-39, 2019-42 IRB 945, Rev. Proc. 2020-40, 2020-38 IRB 575; Rev. Proc. 2021-37, 2021-38 IRB 385
Pre-approved program for qualified plans	Rev. Proc. 2015-36, 2015-27 IRB 20; Rev. Proc. 2017-41, 2017-29 IRB 92; Rev. Proc. 2018-21, 2018-14 IRB 467; Rev. Proc. 2018-42, 2018-36 IRB 424; Rev. Proc. 2020-10, 2020-2 IRB 295; Rev. Proc. 2020-40, 2020-38 IRB 575; Rev. Proc. 2021-38, 2021-38 IRB 425
Opinion letter program for IRAs, SEPs and SIMPLEs	Rev. Proc. 87-50, 1987-2 C.B. 647; Rev. Proc. 91-44, 1991-2 C.B. 73; Rev. Proc. 97-29, 1997-1 C.B. 698; Rev. Proc. 98-59, 1998-2 C.B. 727; Rev. Proc. 2002-10, 2002-4 IRB 401; Rev. Proc. 2010-48, 2010-50 IRB 828
Nonbank trustee approval applications	Rev. Proc. 2023-4, 2023-1 IRB 161
Requests for waivers of 60-day rollover requirement	Rev. Proc. 2003-16, 2003-1 C.B. 359
Changes in funding methods and actuarial assumptions	Rev. Proc. 2017-57, 2017-44 IRB 474; Rev. Proc. 2023-4, 2023-1 IRB 161
Return to the employer of certain non-deductible contributions	Rev. Proc. 90-49, 1990-2 C.B. 620
Requests for approval of use of plan-specific substitute mortality tables	Rev. Proc. 2017-55, 2017-43 IRB 373
Requests for approval of an extension of an amortization table for multiemployer pension plans	Rev. Proc. 2010-52, 2010-52 IRB 927
Changes in plan year	Rev. Proc. 87-27, 1987-1 C.B. 769
Automatic approval of changes in funding methods	Rev. Proc. 2000-40, 2000-2 C.B. 357; Rev. Proc. 2017-56, 2017-44 IRB 465

