

Announcement 2013-37

Deadline to Submit Opinion and Advisory Letter Applications for Defined Benefit Mass Submitter Plans is Extended to January 31, 2014

This announcement extends to January 31, 2014, the deadline to submit on-cycle applications for opinion and advisory letters for sponsors and practitioners maintaining defined benefit mass submitter lead plans for the plans' second six-year remedial amendment cycle. Under Rev. Proc. 2007-44, 2007-2 C.B. 54, and Rev. Proc. 2011-49, 2011-44 I.R.B. 608, the submission period for these applications was scheduled to expire October 31, 2013.

Effect on Other Documents

Rev. Proc. 2007-44 and Rev. Proc. 2011-49 are modified.

DRAFTING INFORMATION

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