

Changes to Employee Plans Determination Letter Processing

This announcement describes changes to the processing of employee plans determination letters that will take effect in 2015. These changes are being adopted as a result of a process improvement strategy designed to promote case processing efficiency.

The changes to the determination letter procedures described in this announcement will be reflected in Rev. Proc. 2015-6, which will be published in IRB 2015-1 and be effective on February 1, 2015. Rev. Proc. 2015-6 will set forth the Service's procedures for issuing determination letters on the qualified status of employee plans.

Incomplete Applications – Procedural Requirements. Upon receipt of a timely filed determination letter application ("Application"), the Service will review the Application to determine if it is complete. For an Application to be complete, it must include all of the information and documents required by Rev. Proc. 2015-6, including, but not limited to, a completed copy of the Procedural Requirements Checklist set forth in Forms 5300, 5307, 5310 and 5316. The Procedural Requirements Checklist is designed to assist applicants in the filing of a complete Application. If an Application is incomplete, the Service will contact the applicant in writing and request the missing information. The applicant will have 30 days from the date of the letter to provide the information to the Service. If the applicant fails to provide the information within the 30-day period, the case will be closed. The Service will retain the incomplete Application, and the user fee submitted with the Application will not be refunded. The applicant may submit a new on-cycle Application, with a new user fee, by the end of the plan's remedial amendment cycle, unless a later date is specified in the Service's letter informing the applicant that the case has been closed. However, if both the response deadline and the postmark date of any response to the letter identifying the missing information occur after the end of the plan's remedial amendment cycle, the remedial amendment cycle will not be extended and the Service will send the applicant a final disposition letter.

The Service intends to develop a reference list ("Reference List") that applicants may use to indicate the specific provisions in the plan document that reflect the items in the Cycle E Cumulative List. A template of the Reference List will be available at www.irs.gov. The inclusion of a completed Reference List with the Application will facilitate the Service's review of the Application, and is encouraged. Submission of a Reference List is not mandatory in Cycle E; however, the Service is considering making the inclusion of the Reference List mandatory beginning the following year, in Cycle A.

Request for Additional Information – Technical Review. The Service will not conduct technical review of an Application until it is procedurally complete, as described above. During the course of the technical review, the Service may issue a written request for additional information from the applicant. The written request will specify the time

period in which the applicant must supply the required information. If the applicant's response to this request is not timely and complete, the Service will inform the applicant again, in writing, that the applicant must provide the specified information within a specified period of time. If the applicant's response to the second request is not timely and complete, the case will be closed, the documents retained, and the user fee submitted with the Application will not be refunded. The applicant may submit a new on-cycle Application, with a new user fee, by the end of the plan's remedial amendment cycle, unless a later date is specified in the Service's letter informing the applicant that the case has been closed. However, if both the response deadline and the postmark date of any response to the second request occur after the end of the plan's remedial amendment cycle, the remedial amendment cycle will not be extended and the Service will send the applicant a final disposition letter.

DRAFTING INFORMATION

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