

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroomPublic Contact: 800.829.1040

Deadlines Extended for Certain Retirement Plans in Eight States

IR-2010-77, June 18, 2010

WASHINGTON — The Internal Revenue Service is providing administrative relief for sponsors of defined contribution plans, such as section 401(k) plans, that were affected by the storms and other severe weather in those counties in Alabama, Connecticut, Massachusetts, Mississippi, New Jersey, Rhode Island, Tennessee and West Virginia declared Presidential Disaster Areas during the period from March 1 through May 31, 2010.

[Notice 2010-48](#) administratively extends to July 30, 2010, the April 30 deadline for restating affected pre-approved defined contribution plans and, if applicable, for submitting determination letters to the IRS, to July 30, 2010. The section 401(b) remedial amendment period for these retirement plans is also extended to July 30.

The relief provided by this notice is in addition to the statutory relief already provided by the IRS, under section 7508A of the Internal Revenue Code, to taxpayers affected by the federally declared disasters in these eight states during the period from March through May 2010.

The notice details the scope of the relief provided by this administrative action and further defines the conditions under which a plan qualifies as an affected plan. A plan is an “affected plan” only if any of the following locations relating to the plan were in the federally declared disaster areas at the time of the disasters:

1. The principal place of business of the employer that maintains the plan;
2. The principal place of business of the employer that employs more than 50 percent of the active participants covered by the plan;
3. The office of the plan or the plan administrator;
4. The office of the primary record keeper serving the plan; or
5. The office of any advisor that had been retained by the plan or the employer at the time of the storms or other severe weather that is directly involved with the adoption of the plan or the submission of a determination letter application to the IRS.

This relief applies to the following disaster situations:

Connecticut victims of March 2010 severe storms and flooding. See, [News Release](#) CT-2010-35, June 1, 2010.

Tennessee victims of April-May 2010 severe storms and flooding. See, [News Release](#) AL/TN-2010-56T, May 5, 2010.

Alabama victims of April 2010 severe storms and flooding. See, [News Release](#) AL/TN-2010-55A, May 4, 2010.

Mississippi victims of April 2010 severe storms, tornadoes and flooding. See, [News Release](#) LA/MS-2010-21, April 30, 2010.

New Jersey victims of March 2010 storms and flooding. See, [News Release](#) NJ-2010-32, April 5, 2010.

Massachusetts victims of March storms and flooding. See, [News Release](#) MA-2010-15, March 31, 2010.

Rhode Island victims of March storms and flooding. See, [News Release](#) RI-2010-11, March 31, 2010.

West Virginia victims of March storms and flooding. See, [News Release](#) WVA-2010-12, March 31, 2010.