

2010 Reference List

✓	N/A	2010 Cumulative List (Notice 2010-90) New Provisions	Plan Section Reference	Date Amendment Signed
1		Notice 2009-86 , 2009-46 I.R.B. 629, provides that the IRS and Treasury intend to amend the normal retirement age regulations to change the effective date for governmental plans to plan years beginning on or after January 1, 2013.		
2		WRERA § 201(a) added § 401(a)(9)(H) which provides a suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans.		
3		Notice 2009-82 , 2009-41 I.R.B. 491, provides guidance relating to the suspension of the required minimum distribution rules for 2009 applicable to defined contribution plans.		
4		Notice 2009-97 , 2009-52 I.R.B. 972, extends the deadline to amend for § 401(a)(35) to the last day of the first plan year that begins on or after January 1, 2010; extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2010; extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2010.		
5		Final regulations under § 401(a)(35) were published on May 19, 2010 (75 Fed. Reg. 27927).		
6		HEART Act § 104(a) added § 401(a)(37) with respect to benefits payable on the death of a plan participant while performing qualified military service.		

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7		HEART Act § 104(b) amended § 414(u) by adding § 414(u)(9) regarding how a plan may provide benefit accruals for a person who dies or becomes disabled while performing qualified military service.		
8		HEART Act § 105(b)(1) added § 414(u)(12) with respect to the treatment of differential wage payments during the period a person, while on active duty, is performing service in the uniformed services.		
9		Notice 2010-15 , 2010-6 I.R.B. 390, provides guidance regarding HEART Act §§ 104(a), 104(b), 105(b)(1), and 107.		
10		SBJA § 2112 added § 402A(c)(4) which permits rollovers of otherwise distributable amounts from a plan account other than a designated Roth account to the plan's designated Roth account.		
11		Notice 2010-84 , 2010-51 I.R.B. 872, provides guidance regarding § 402A(c)(4).		
12		Final Regulations under § 411(a)(13) were published on October 19, 2010 (75 Fed. Reg. 64123).		

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13		Notice 2010-77 , 2010-51 I.R.B. 851, extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(a)(13) (other than § 411(a)(13)(A)) to the last day of the first plan year that begins on or after January 1, 2011. Notice 2010-77 also extends the deadline for amending cash balance and other applicable defined benefit plans, within the meaning of § 411(a)(13)(C), to meet the requirements of § 411(b)(5) to the last day of the first plan year that begins on or after January 1, 2011.		
14		Proposed regulations under § 411(a)(13) were published on October 19, 2010 (75 Fed. Reg. 64197) and can be relied upon until the 2014 final hybrid plan regulations become effective.		
15		Proposed regulations under § 411(b)(1) were published on October 19, 2010 (75 Fed. Reg. 64197) and can be relied upon until the 2014 final hybrid plan regulations become effective.		
16		Final Regulations under § 411(b)(5) were published on October 19, 2010 (75 Fed. Reg. 64123).		
17		Proposed regulations under § 411(b)(5) were published on October 19, 2010 (75 Fed. Reg. 64197) and can be relied upon until the 2014 final hybrid plan regulations become effective.		
18		PPA '06 § 903(a) added § 414(x) with respect to special rules for eligible combined plans that consist of a defined benefit plan and a qualified cash or deferred arrangement.		