

### 2011 Reference List

✓	N/A	2011 Cumulative List ( <a href="#">Notice 2011-97</a> ) New Provisions	Plan Section Reference	Date Amendment Signed
1		<a href="#">Revenue Ruling 2011-1</a> , 2011-2 I.R.B. 251, revises the generally applicable rules for group trusts and, if certain requirements are met, permits the participation in group trusts of custodial accounts under § 403(b)(7), retirement income accounts under § 403(b)(9), and governmental retiree benefit plans under § 401(a)(24). This revenue ruling also modifies the transition relief provided in Revenue Ruling 2008-40.		
2		<a href="#">Notice 2011-19</a> , 2011-11 I.R.B. 550, provides that the terms “readily tradable on an established securities market” and “readily tradable on an established market” mean employer securities that are readily tradable on an established securities market within the meaning of § 1.401(a)(35)-1(f)(5) for purposes of §§ 401(a)(22), 401(a)(28)(C), 409(h)(1)(B) and § 409(l). Notice 2011-19 is effective for plan years that begin on or after January 1, 2012, except for certain plans that have a delayed effective date.		
3		<a href="#">Notice 2011-85</a> , 2011-44 I.R.B. 605, extends the deadline for adopting an interim or discretionary amendment under § 411(a)(13) (other than § 411(a)(13)(A)). Notice 2011-85 also announces that the Treasury Department and the IRS intend to amend the 2010 final hybrid plan regulations to postpone the effective/applicability date of § 1.411(b)(5)-1(d)(1)(iii), (d)(1)(vi), and (d)(6)(i) to plan years that begin on or after a date to be specified in those regulations that is not earlier than January 1, 2013. This notice also extends the deadline for adopting an interim or discretionary amendment under § 411(b)(5).		
4		PRA 2010 § 211(a)(2) added <a href="#">§ 431(b)(8)</a> , which provides two special funding rules available to multiemployer plans.		
5		<a href="#">Notice 2010-83</a> , 2010-51 I.R.B. 862, provides guidance with respect to the special funding rules under § 431(b)(8).		