

**2014 Reference List**

✓	N/A	<b>2014 Cumulative List (<a href="#">Notice 2014-77</a>) New Provisions</b>	<b>Plan Section Reference</b>	<b>Date Amendment Signed</b>
1		<a href="#">Revenue Ruling 2014-9</a> , 2014-17 I.R.B. 975, provides procedures a plan administrator may use in order to reasonably conclude that an amount is a valid rollover contribution.		
2		<a href="#">Notice 2014-19</a> , 2014-17 I.R.B. 979, provides guidance on the application (including the retroactive application) of the decision in <u>United States v. Windsor</u> , and the holdings of Revenue Ruling 2013-17, to retirement plans qualified under § 401(a).		
3		<a href="#">Revenue Ruling 2014-24</a> , 2014-37 I.R.B. 529, modifies the list of group trust retiree benefit plans eligible to participate in group trusts described in Revenue Ruling 81-100, as modified by Revenue Ruling 2011-1 and Notice 2012-6, to include trusts of certain retirement plans qualified only under the Puerto Rico Code, clarifies that assets held by certain separate accounts maintained by insurance companies may be invested in those group trusts, and provides limited transition relief.		
4		<a href="#">Notice 2014-5</a> , 2014-2 I.R.B. 276, provides temporary nondiscrimination relief for certain "closed" defined benefit pension plans.		
5		<a href="#">Notice 2014-66</a> , 2014-46 I.R.B. 820, provides a special nondiscrimination rule for a qualified defined contribution plan that provides lifetime income by offering, as investment options, a series of target date funds (TDFs) that include deferred annuities among their assets, even if some of the TDFs within the series are available only to older participants.		
6		<a href="#">Final regulations</a> that provide a limited modification of the required minimum distribution rules for tax-qualified defined contribution plans holding qualifying longevity annuity contracts were published on July 2, 2014 (79 Fed. Reg. 37633).		
7		<a href="#">Notice 2014-37</a> , 2014-24 I.R.B. 1100, provides guidance on a mid-year amendment to a § 401(k) safe harbor plan or § 401(m) safe harbor plan to reflect the outcome of <u>United States v. Windsor</u> , pursuant to Notice 2014-19.		

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8		<a href="#">Final regulations</a> clarifying the rules regarding the tax treatment of payments by qualified retirement plans for accident or health insurance were published on May 12, 2014 (79 Fed. Reg. 26838).		
9		<a href="#">Notice 2014-54</a> , 2014-41 I.R.B. 670, provides rules for allocating pretax and after-tax amounts among disbursements that are made to multiple destinations under tax-favored retirement plans.		
10		<a href="#">Proposed regulations under § 402A</a> were published on September 19, 2014 (79 Fed. Reg. 56310) with respect to the tax treatment of distributions from designated Roth accounts under tax-favored retirement plans.		
11		<a href="#">Amendments to the final regulations under § 411(a)(13)</a> (which were included in the 2010 C. L.) were published on September 19, 2014 (79 Fed. Reg. 56442).		
12		<a href="#">Final regulations under § 411(b)(1)</a> with respect to a variable interest crediting rate that potentially can be negative in any given year were published on September 19, 2014 (79 Fed. Reg. 56442).		
13		<a href="#">Amendments to the final regulations under § 411(b)(5)</a> (which were included in the 2010 C. L.) were published on September 19, 2014 (79 Fed. Reg. 56442).		
14		<a href="#">Proposed regulations under § 415</a> were published on November 15, 2013 (78 Fed. Reg. 68780) with respect to amounts paid to an Indian tribe member as remuneration for services performed in a fishing rights-related activity.		
15		<a href="#">CSEC Act § 202</a> exempted certain cooperative and small employer charity pension plans from the limitations of §§ 436 and 401(a)(33), and provided new funding rules for these plans.		