

Employee Plans News

Issue 2014-22, December 9, 2014

[Register](#) for the webinar: Retirement Plan Distributions - What Every Participant Should Know (Dec. 11 at 2 p.m. EST)

[Pension Equity Plans](#) – worksheet and field memo address issues we will review when processing determination letter applications for these plans

[Announcement 2014-41](#) extends the deadlines for submitting applications to:

- June 30, 2015, for opinion and advisory letters for pre-approved defined benefit plans for the plans' second six-year remedial amendment cycle
- Feb. 2, 2015, for Cycle D plans - individually designed plans whose sponsor's EIN ends in 4 or 9 and multiemployer plans

[2014 Cumulative List](#) – for plans in Cycle E: Feb. 1, 2015 – Jan. 31, 2016

[Required minimum distributions](#) – Who must take these distributions, the deadlines and how to calculate them (IRS News Release 2014-112)

[Maintaining your retirement plan records](#) – which records you should keep and for how long

[TE/GE realignment](#) transfers some technical responsibilities to the Office of Associate Chief Counsel

[Form 23-EP](#), *Application for Enrollment to Practice Before the IRS as an Enrolled Retirement Plan Agent (ERPA)* (Rev. Dec. 2014)