



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

February 24, 2016

Number: **2016-0020**
Release Date: 3/25/2016

CONEX-105575-16

UIL: 408.02-01

Dear _____ :

We received your letter of February 11, 2016, concerning a project on the IRS's 2015-2016 Priority Guidance Plan. The project, relating to regulations under sections 219, 408, 408A and 4973 of the Internal Revenue Code, has, as you point out, been on the Guidance Plan for several years now. The reason is due to the large scope of the project: some of the regulations involved haven't been updated for over 30 years and for some topics, such as SIMPLE IRA plans under section 408(p) of the Code, there are no existing regulations.

Your letter, along with the article you attached, has been forwarded to the people involved in the project. We expect to have the regulations issued in the near future.

Thank you for your interest in this project. If you have questions, please call me or
at _____ .

Sincerely,

Joyce Kahn
Acting Branch Chief, Qualified Plans Branch 4
(Employee Benefits)
(Tax Exempt and Government Entities)