



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Elise Stefanik  
Member, U.S. House of Representatives  
136 Glen Street  
Glens Falls, NY 12801

Attention:

Dear Representative Stefanik:

I am responding to your letter dated May 16, 2016, on behalf of your constituent, . requested your assistance in obtaining a private letter ruling from the IRS on whether participation by employees of the in the will affect the retirement system's status as a governmental plan within the meaning of section 414(d) of the Internal Revenue Code (Code).

Section 414(d) of the Code generally defines the term "governmental plan" as a plan that the government of the United States, the government of any state or its political subdivisions, or any of their agencies or instrumentalities establishes or maintains for employees of the governmental entity.

Under section 3.01(60) of Revenue Procedure 2016-3, 2016-1 IRB 126, the IRS will not issue rulings on whether an employee benefit plan is a governmental plan under section 414(d) of the Code. This includes rulings on whether a particular set of facts affects a plan's status as a governmental plan. Therefore, a private letter ruling on the issues your constituent raised is not available.

On November 8, 2011, the Department of Treasury and the IRS published an Advance Notice of Proposed Rulemaking announcing the intent to write regulations on the definition of a governmental plan under section 414(d) of the Code and requesting comments on the underlying issues. See 76 F.R. 69172.

As noted in the Priority Guidance Plan, which is a listing of published guidance projects the Treasury Department and IRS are actively working, we are working on issuing a

Notice of Proposed Rulemaking that will provide guidance relating to the determination of whether a plan is a governmental plan within the meaning of section 414(d) of the Code. A copy of the Priority Guidance Plan is available on the IRS website at [www.irs.gov/uac/Priority-Guidance-Plan](http://www.irs.gov/uac/Priority-Guidance-Plan).

I am sorry I do not have more details at this time, but I hope this information is helpful. If you need further assistance, please contact me at \_\_\_\_\_ or \_\_\_\_\_ at \_\_\_\_\_.

Sincerely,

Pamela R. Kinard  
Senior Technician Reviewer  
Qualified Plans Branch 4  
(Tax Exempt and Government Entities)