



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

OFFICE OF THE CHIEF COUNSEL

June 20, 2016

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UIL: 414.07-00

The Honorable Kirsten Gillibrand
United States Senator
780 Third Avenue, Suite 2601
New York, NY 10017

Attention:

Dear Senator Gillibrand:

I am responding to your inquiry dated May 13, 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.

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)