



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

OFFICE OF THE CHIEF COUNSEL

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**Via Mail**

Dear \_\_\_\_\_ :

This letter responds to your request for information dated May 18, 2020, regarding a governmental pension plan in which you are a participant. Unfortunately, we cannot provide information about the plan, because the plan is a taxpayer, and we can't disclose any taxpayer-specific information. Section 6103 of the Internal Revenue Code (Code) requires that tax returns and return information must be confidential, and disclosure cannot be made except as authorized by the Code. However, we can offer the following general information.

You asked about elimination of a form of benefit distribution under your plan. While the Code generally states that a plan cannot eliminate an optional form of benefit, the Code also states that a governmental plan is not subject to that provision. Thus, there is nothing in the Code that would prohibit a governmental plan sponsor from eliminating an optional form of benefit. However, state law restrictions on elimination of benefit forms may apply. You should contact your plan sponsor or plan administrator for any concerns relating to the distribution of benefits under your plan.

In addition, you also asked about distributions under the CARES Act. Under the CARES Act, a plan may, but is not required to offer coronavirus-related distributions. For additional information regarding coronavirus-related distributions, please see the enclosed Notice 2020-50, 2020-28 IRB 35 (July 6, 2020).

We hope this information is helpful. If you have any questions, please call  
at .

Sincerely,

Laura B. Warshawsky  
Branch Chief  
Qualified Plans Branch 1  
Office of Associate Chief Counsel  
(Employee Benefits, Exempt Organizations, and  
Employment Taxes)

Enclosure (Notice 2020-50)