



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

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

AUG 08 2018

T:EP:RA:A2

RE: Change in Actuarial Assumptions

Taxpayer =

Authorized Representative =

Plan =

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

This letter constitutes notice that approval has been granted for the change in assumptions as described below. This approval applies for the plan year beginning \_\_\_\_\_ . The approval has been granted in accordance with section 430(h)(5) of the Internal Revenue Code (Code) and section 303(h)(5) of the Employee Retirement Income Security Act of 1974.

In granting this approval, we have considered only the acceptability of the proposed assumptions and, as necessary, the methodology by which they were determined. We are not expressing any opinion as to the accuracy or acceptability of any calculation or other material submitted with your request.

Section 430(h)(5) of the Code provides that, for certain plans, no actuarial assumption (other than interest rates and mortality assumptions) used to determine the funding target may be changed without approval from the Secretary. According to information submitted with the request, Section 430(h)(5) applies to the Plan. Therefore, Taxpayer is requesting approval before these proposed changes in assumptions are implemented.













When filing Form 5500 for the plan year beginning \_\_\_\_\_, indicate that a change in non-prescribed assumptions has been made for the current year on line 24 of the Schedule SB by checking the "Yes" box. You should also include a copy of this letter as an attachment to the Schedule SB labeled: **"Schedule SB, line 24 – Change in Non-Prescribed Actuarial Assumptions."**

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

This ruling is intended to solely address the issues specifically described above. For any issue not specifically addressed in this ruling, the Plan must satisfy all applicable sections of the Code and/or regulations as in effect for the relevant plan year(s).

A copy of this letter is being sent to the Manager of EP Compliance and the Manager of EP Classification. A copy of this letter is also being sent to your authorized representative pursuant to a power of attorney (Form 2848) on file in this office. If you have any questions regarding this matter, please contact \_\_\_\_\_ (ID# \_\_\_\_\_) at \_\_\_\_\_

Sincerely yours,

David M. Ziegler, Manager  
Employee Plans Actuarial Group 2

cc: