

**MEMO# 32336**

March 30, 2020

## **IRS Extends Remedial Amendment Period for 403(b) Plans**

[32336]

March 30, 2020 TO: ICI Members  
Pension Committee

Pension Operations Advisory Committee SUBJECTS: Pension RE: IRS Extends Remedial Amendment Period for 403(b) Plans

The Internal Revenue Service [announced\[1\]](#) that it has extended to June 30, 2020, the last day of the current remedial amendment period for 403(b) plans, which was scheduled to end on March 31, 2020.[\[2\]](#) The announcement appears on the IRS website and applies to both pre-approved and individually-designed 403(b) plans.

The announcement indicates that the IRS intends to issue future guidance formally modifying Revenue Procedure 2019-39[\[3\]](#) (which provides a system of recurring remedial amendment periods for correcting form defects for 403(b) plans), to replace applicable references to March 31, 2020, with June 30, 2020. For example, the second cycle for 403(b) pre-approved plans will now begin on July 1, 2020.

The website announcement also extends the end of the second six-year remedial amendment cycle for pre-approved defined benefit plans to July 31, 2020.

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### **endnotes**

[\[1\]](#) The IRS announcement is available here:  
<https://www.irs.gov/retirement-plans/deadlines-extended-for-403b-plans-and-pre-approved-defined-benefit-plans>.

[\[2\]](#) For background on the remedial amendment period for 403(b) plans, see ICI Memorandum No. 30533, dated Jan. 23, 2017, *available at* [https://www.ici.org/my\\_ici/memorandum/memo30533](https://www.ici.org/my_ici/memorandum/memo30533).

[3] Rev. Proc. 2019-39 is available here: <https://www.irs.gov/pub/irs-drop/rp-19-39.pdf>.

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