

MEMO# 1809

March 28, 1990

IRS ANNOUNCES OPENING OF LIMITED DETERMINATION LETTER PROGRAM

March 28, 1990 TO: PENSION MEMBERS NO. 14-90 RE: IRS ANNOUNCES OPENING OF LIMITED DETERMINATION LETTER PROGRAM

Attached is a copy of Revenue Procedure 90-20, which describes the procedure for applying for IRS determination letters with respect to qualified plan amendments under the 1986 Tax Reform Act and other subsequent legislation. Applications will be accepted beginning April 30, 1990 for certain ongoing defined contribution plans. The resulting determination letter will not consider whether the plan satisfies section 401(a)(26) of the Code unless specific consideration is requested on the application and certain additional information is provided. We will keep you informed of further developments. Kathy D. Ireland Associate General Counsel
Attachment

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