

MEMO# 5178

September 24, 1993

IRS GUIDELINES FOR EXAMINATION OF PLANS UNDER CODE SECTIONS 401(K) AND 401(M)

September 24, 1993 TO: PENSION COMMITTEE NO. 32-93 RE: IRS GUIDELINES FOR
EXAMINATION OF PLANS UNDER CODE SECTIONS 401(k) AND 401(m)

_____ The Internal Revenue Service has developed guidelines for employee plans examiners concerning plans' compliance with sections 401(k) and 401(m) of the Internal Revenue Code, and has requested public comments concerning the guidelines before they are included in the Internal Revenue Manual. Copies of the IRS announcement seeking comments and the guidelines are attached. Comments are due by December 14, 1993. Please contact the undersigned at (202) 955-3516 by November 15 if you have any comments. Kathy D. Ireland Associate Counsel - Pension Attachment

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