

MEMO# 1437

October 3, 1989

IRS ANNOUNCEMENT EXTENDING DEADLINE FOR SUBMISSION OF MASTER OR PROTOTYPE PLAN AMENDMENTS

October 3, 1989 TO: PENSION MEMBERS NO. 45-89 RE: IRS ANNOUNCEMENT EXTENDING
DEADLINE FOR SUBMISSION OF MASTER OR PROTOTYPE PLAN AMENDMENTS

Attached is a copy of IRS Announcement 89-118, which extends the deadline established in Revenue Procedure 89-9 for submission of master or prototype plan amendments to comply with the Tax Reform Act of 1986. Revenue Procedure 89-9 provided that the sponsoring organization of an approved master or prototype plan must submit a replacement plan to the IRS by October 31, 1989, in order to be able to provide its adopting employers continued or interim reliance. (See Institute Memorandum to Pension Members No. 7-89, dated February 8, 1989.) Announcement 89-118 extends this deadline to March 31, 1990. We will keep you informed of further developments. Kathy D. Ireland Assistant General Counsel Attachment

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