

MEMO# 5880

May 16, 1994

IRS MODIFIES DETERMINATION LETTER PROCEDURES

May 16, 1994 TO: PENSION COMMITTEE NO. 19-94 RE: IRS MODIFIES DETERMINATION LETTER PROCEDURES _____ Attached is a copy of IRS Revenue Procedure 94-37, which modifies the determination letter procedures that were set forth in Revenue Procedure 93-39 in order to simplify certain aspects of the process. (See Institute Memorandum to Pension Committee No. 34-93, dated October 5, 1993.) Section 2.03 of the revenue procedure modifies the instructions for employers that adopt standardized prototype plans so that such employers need not provide the information concerning compliance with the nondiscrimination rules that would otherwise be required under sections 5.04 through 5.07 of Revenue Procedure 93-39. The modifications are generally effective on May 23, 1994; however, applicants may follow these modifications in applications prior to that date. We will keep you informed of developments. Kathy D. Ireland Associate Counsel - Pension Attachment

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