

**MEMO# 5763**

April 5, 1994

# **IRS REVISES DEFINED CONTRIBUTION PLAN LISTING OF REQUIRED MODIFICATIONS**

April 5, 1994 TO: PENSION COMMITTEE NO. 14-94 RE: IRS REVISES DEFINED CONTRIBUTION  
PLAN LISTING OF REQUIRED MODIFICATIONS

Attached is a copy of the Internal Revenue Service Listing of Required Modifications (LRMs) relating to defined contribution plans. The most extensive changes from the December 1991 version of the LRMs relate to the definition of compensation, permitted disparity, direct rollovers, restrictions on immediate distributions, and employer reliance upon IRS opinion letters. These and other changes to the 1991 LRMs are underlined. We will keep you informed of developments.  
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