

**MEMO# 4287**

December 1, 1992

# **INSTITUTE COMMENTS CONCERNING RETIREMENT PLAN ASPECTS OF IRS 1993 BUSINESS PLAN**

December 1, 1992 TO: PENSION COMMITTEE NO. 41-92 RE: INSTITUTE COMMENTS  
CONCERNING RETIREMENT PLAN ASPECTS OF IRS 1993 BUSINESS PLAN

Attached is a copy of the Institute's comments to the IRS concerning its 1993 Business Plan. The submission urges the modification of the existing retirement plan reporting requirements to eliminate the coding of distributions as to their status under section 72(t) of the Code, the definition of "qualified replacement property" under section 1042, and the joint and survivor annuity requirements under section 417. We will keep you informed of further developments. Kathy D. Ireland Associate Counsel -Pension Attachment

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