

LAW & POLICY GROUP

GRIST**CASH BALANCE DETERMINATION LETTER WINDOW OPENS**

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The clock is ticking for cash balance plan sponsors to take advantage of the one-year determination letter window announced in [Rev. Proc. 2019-20](#). Starting Sept. 1, sponsors of individually designed statutory hybrid plans can file for determination letters with the IRS. IRS will review these plans for compliance with the 2017 and 2016 Required Amendments Lists in [Notice 2017-72](#) and [Notice 2016-80](#) and the [Cumulative Lists](#) issued prior to 2016.

IRS has also started accepting — on an ongoing basis — determination letter requests for certain merged plans arising from corporate transactions.

RELATED RESOURCES

Non-Mercer Resources

- [Rev. Proc. 2019-20](#) (IRS, May 1, 2019)

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- [IRS Expands Determination Letters for Hybrid, Merged Plans](#) (May 2, 2019)
- [IRS Issues 2019 Procedures for Retirement Plan Determination Letters, Rulings, Other Guidance](#) (Jan. 18, 2019)

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