



AMERICAN BENEFITS  
COUNCIL

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# NEWS RELEASE

**For additional information:**

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*Comments on IRS retirement plan qualification rules*  
**Council suggests more flexible determination letter process,  
expansion of private letter rulings program**

WASHINGTON, D.C.— In [written comments to the Internal Revenue Service \(IRS\)](#) today, the American Benefits Council suggested a number of approaches the agency could take to facilitate the retirement plan qualification process in light of [the ongoing phase-out of the determination letter program](#).

“We would like to continue to work with the IRS on how best to structure a flexible program under which determination letters can be available to serve critical plan sponsor needs, such as the need for determination letters in connection with mergers and acquisitions, loan agreements and plan audits,” wrote Lynn Dudley, the Council’s senior vice president, global retirement and compensation policy. She also noted that the program should be extended to multiple employer plans, which have strong bipartisan policy support and provide many of the same efficiencies as pre-approved plans.

The Council also noted that private letter rulings (PLRs) are an extremely effective tool and should be issued with respect to certain plan qualification issues, such as amendments that relate to a change in the qualification requirements, amendments that relate to an unclear issue under such change and amendments for which there is not a model amendment provided.

For more information on the IRS’ plan qualification efforts, or to arrange an interview with Dudley, please contact Jason Hammersla, Council director of communications, at [jhammersla@abcstaff.org](mailto:jhammersla@abcstaff.org) or by phone at 202-289-6700 (office) or (202) 422-4652 (cell)

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*The American Benefits Council is the national trade association for companies concerned about federal legislation and regulations affecting all aspects of the employee benefits system. The Council’s members represent the entire spectrum of the private employee benefits community and either sponsor directly or administer retirement and health plans covering more than 100 million Americans.*