This announcement extends to June 30, 2015, the deadline for submitting on-cycle applications for opinion and advisory letters for pre-approved defined benefit plans for the plans’ second six-year remedial amendment cycle. This announcement also provides a two day extension (from Saturday, January 31, 2015, to Monday, February 2, 2015) for Cycle D on-cycle submissions (primarily individually designed plans including multiemployer plans).

**Pre-Approved Plan Extension**

In general, plans submitted in accordance with this extension will continue to be reviewed for qualification items based on the 2012 Cumulative List (Notice 2012-76, 2012-52 I.R.B. 775).

**Preapproved Program Expansion**
The IRS expects to modify Rev. Proc. 2011-49 to expand the preapproved program to include defined benefit plans containing cash balance features and defined contribution plans containing employee stock ownership plan (ESOP) features. In addition, the IRS is developing tools, which will be available before June 30, 2015, to assist plan sponsors in drafting these plans.

**Cycle D Extension**

**Effect on Other Documents**

**Drafting Information**
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