

Announcement 2012-3

Deadline to Submit Opinion and Advisory Letter Applications for Pre-approved Defined Contribution Plans is Extended to April 2, 2012

This announcement extends to April 2, 2012, the deadline to submit on-cycle applications for opinion and advisory letters for pre-approved defined contribution plans for the plans' second six-year remedial amendment cycle. Under Rev. Proc. 2007-44, 2007-2 C.B. 54, and Rev. Proc. 2011-49, 2011-44 I.R.B. 608, the submission period for these applications was scheduled to expire on January 31, 2012.

The extension provided by this announcement applies to the deadline for submitting on-cycle applications for opinion and advisory letters for mass submitter lead plans, word-for-word identical plans, master and prototype plan minor modifier placeholder applications and non-mass submitter defined contribution plans.

Effect on Other Documents

Rev. Proc. 2007-44 and Rev. Proc. 2011-49 are modified.

DRAFTING INFORMATION

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