



TaxNewsFlash

United States

No. 2017-274

July 5, 2017

Notice 2017-37, Rev. Proc. 2017-41: Defined contribution plans; 2017 cumulative list and on-cycle submission guidance; opinion letters for pre-approved plans

The IRS issued the following guidance relating to defined contribution plans.

- [Rev. Proc. 2017-41](#) [PDF 190 KB] modifies and supersedes, in part, Rev. Proc. 2015-36 that sets forth the procedures for issuing opinion and advisory letters on the form of qualified retirement plans submitted under the pre-approved plan program. According to an IRS transmittal message, Rev. Proc. 2017-41 simplifies the current program by restructuring the current master and prototype and volume submitter pre-approved programs into a single program that increases the types of eligible plans and permits greater flexibility in plan design options.
- [Notice 2017-37](#) [PDF 48 KB] contains the “cumulative list of changes in plan qualification requirements for pre-approved defined contribution plans for 2017” (2017 Cumulative List). The 2017 Cumulative List identifies changes in the qualification requirements of the Code that must be taken into account in a plan document submitted to the IRS under the pre-approved plan program for purposes of receiving an opinion letter.

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