



TaxNewsFlash

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Proposed regulations: Use of an electronic medium to make participant elections and spousal consents (text of regulations)

The U.S. Treasury Department and IRS today released for publication in the Federal Register proposed regulations (REG-114666-22) relating to the use of an electronic medium for participant elections and spousal consents under certain qualified retirement plans.

The [proposed regulations](#) [PDF 286 KB] (as published in the Federal Register on December 30, 2022) provide an alternative to in-person witnessing of spousal consents required to be witnessed by a notary public or a plan representative, and clarify that certain special rules for the use of an electronic medium for participant elections also apply to spousal consents.

The proposed regulations are proposed to apply beginning on the date that is six months after publication of the Treasury decision adopting the rules as final regulations in the Federal Register. Prior to the applicability date of the final regulations, taxpayers may rely on the rules set forth in the proposed regulations.

Comments on the proposed regulations are due by March 30, 2023.

A telephonic public hearing on the proposed regulation is scheduled for April 11, 2023, at 10:00 a.m. ET. Requests to speak and outlines of topics to be discussed at the public hearing are due by March 30, 2023. If no outlines are received by such date, the public hearing will be cancelled.

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