



TaxNewsFlash

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Announcement 2023-6: Updates on third six-year remedial amendment cycle for pre-approved defined benefit plans

The IRS today issued Announcement 2023-6 to notify taxpayers that the IRS intends to issue opinion letters on February 28, 2023, or, in some cases, as soon as possible thereafter, for pre-approved defined benefit plans that were updated for changes in plan qualification requirements listed in Notice 2020-14 and that were filed with the IRS during the third six-year remedial amendment cycle for pre-approved defined benefit plans established under Rev. Proc. 2016-37.

[Announcement 2023-6](#) [PDF 130 KB] also:

- Notifies taxpayers that an employer intending to maintain a pre-approved defined benefit plan for the third six-year cycle for defined benefit plans must adopt a newly approved plan on or before March 31, 2025
- Announces that the IRS will accept applications from adopting employers for individual determination letters during the period beginning April 1, 2023, and ending March 31, 2025

Read the accompanying [IRS release](#)

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