



TaxNewsFlash

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Notice 2023-79: Required amendments list (2023) for qualified retirement plans and 403(b) plans

The IRS today released an advance version of [Notice 2023-79](#) [PDF 154 KB] providing the “2023 required amendments list”—in general, a list of statutory and administrative changes in requirements that are first effective during the plan year in which the list is published—for both individually designed plans qualified under section 401(a) and individually designed plans that satisfy the requirements of section 403(b).

The required amendments list is divided into two parts.

- Part A covers changes in requirements that generally would require an amendment to most plans or to most plans of the type affected by the change.
- Part B includes changes in requirements that the Treasury Department and IRS anticipate will not require amendments to most plans but might require an amendment because of an unusual plan provision in a particular plan.

Notice 2023-79 includes no entries listing changes in qualification requirements on the 2023 required amendments list.

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