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Most Future Benefits Guidance Will Come From Chief Counsel.

All technical legal guidance previously issued by the employee plans division within the IRS Tax-Exempt and Government Entities Division will move to the IRS Office of Chief Counsel as part of the TE/GE reorganization, according to Lauson Green, branch 1 chief (qualified plans), TE/GE.

Speaking May 1 in Philadelphia during a conference sponsored by the American Society of Pension Professionals & Actuaries, Green said that transferring legal guidance to the chief counsel's office might speed up the guidance process by reducing the number of people involved in guidance projects and streamlining the review process.

According to Green, the chief counsel's office will assume responsibility over legal guidance that will include all substantive projects, annual guidance projects, and private letter rulings. The employee plans division will likely continue issuing more routine guidance like 60-day rollover letter rulings, determination letters, and guidance lacking significant legal analysis, he said.

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by [Matthew R. Madara](#)

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