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IRS Updates Procedures for Determination Letter Requests.

The new procedures are outlined in [Revenue Procedure \(Rev. Proc.\) 2022-04](#).

Rev. Proc. 2022-04 is a general update of Rev. Proc. 2021-4, published in [Internal Revenue Bulletin 2021-01](#), which sets forth:

- general information about the types of advice provided by the IRS Employee Plans Office of Rulings and Agreements;
- general procedures for letter ruling and determination letter requests;
- specific procedures for determination letter requests; and
- user fees associated with advice requested from Employee Plans Rulings and Agreements.

In addition to minor non-substantive changes, including changes to dates, cross references and citations to other revenue procedures, the following substantive changes have been made to Rev. Proc. 2021-4.

Sections 5.01(4) and 8.01 are revised to provide that the procedures for obtaining an opinion letter regarding a 403(b) pre-approved plan's second six-year remedial amendment cycle beginning July 1, 2020 (and subsequent cycles) are set forth in Rev. Proc. 2021-37.

Sections 6.02 and 30.07 are revised to provide that Form 5300, Application for Determination for Employee Benefit Plan, may be submitted electronically beginning June 1, 2022, and must be submitted electronically beginning July 1, 2022, and to update the procedures for submitting Form 5300 and Form 5310, Application for Determination for Terminating Plan, including payment of the user fee.

Section 6.02(2)(a) is modified to delete "Trust Document" from the list of required documents that must be included as part of a determination letter submission.

Section 8.02 is modified to specify that a Form 5307, Application for Determination for Adopters of Modified Volume Submitter Plans, should be used in the case of a determination letter request for a standardized plan that is not a multiple employer plan if the employer requests a determination solely on overriding plan language added to satisfy Section 415 or 416.

Section 10.03 is modified to delete "trust documents" from the description of materials that must be submitted with a determination letter application.

Section 11.04 is modified to clarify that a plan sponsor of a dual-qualified plan must submit a restatement showing compliance with the Internal Revenue Code and applicable lists when submitting a determination letter application.

Sections 12.02, 12.03, and 12.04 are amended to clarify that an adopting employer of a standardized plan does not file a Form 5300 to request a determination related to overriding language necessary to coordinate (1) the application of the limitations of Section 415, or (2) the requirements of Section 416 because the employer maintains multiple plans.

Section 14.02 is modified to clarify the scope of reliance for a determination letter issued for a multiple employer plan.

Appendix A, Sections .01 and .05 are revised to update the user fees relating to letter ruling requests and opinion letters on pre-approved plans.

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