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A Roadmap for the Post-Determination Letter Era

In July of 2015, the IRS announced that it would end its regular determination letter program for individually designed plans effective January 1, 2017. At the time of this announcement, many plan sponsors and other interested stakeholders expressed concern about how this seismic change would impact the retirement plan landscape. In several pieces of guidance issued in 2016, the IRS has answered many of the questions as to how the end of the determination letter program will impact qualified retirement plans. Click [here](#) for more information.