



GAC alert

IRS Extends Application Deadline for DB Plan Opinion and Advisory Letters

On January 23, 2014, the IRS released [Announcement 2014-4](#), extending the deadline to submit on-cycle applications for opinion and advisory letters for pre-approved DB plans for the plans' second six-year remedial amendment cycle from January 31, 2014 to February 2, 2015. The new deadline applies to DB mass submitter lead and specimen plans, word-for-word identical plans, master and prototype minor modifier placeholder applications, and non-mass submitter DB plans.

The Announcement will be in Internal Revenue Bulletin 2014-7, scheduled for February 10, 2014.