

Plan name _____ EIN _____ Plan number _____

2015 Reference List

	✓	N/A	2015 Cumulative List (Notice 2015-84) New Provisions	Plan Section Reference	Date Amendment Signed
1			Notice 2015-28 , 2015-14 I.R.B. 848, extends the temporary nondiscrimination relief previously established in Notice 2014-5 for certain “closed” defined benefit pension plans. (New)		
2			Notice 2015-49 , 2015-30 I.R.B. 79, informs taxpayers that the Treasury Department and the IRS intend to propose amendments to the required minimum distribution regulations under IRC §401(a)(9) to address the use of lump sum payments to replace annuity payments being paid by a qualified defined benefit pension plan and that these amendments are intended to apply as of July 9, 2015, except with respect to certain accelerations of annuity payments described in the notice. (New)		
3			Division P of the Consolidated and Further Continuing Appropriations Act , 2015, P.L. 113-235, section 2 adds IRC §411(f) which provides a special rule for determining normal retirement age for certain existing defined benefit plans. (New)		
4			Section 2007 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 , P.L. 114-41, amends IRC §420 to extend the provisions relating to transfers to December 31, 2025. (New)		
5			IRC §432(e)(9) , as amended by the Multiemployer Pension Reform Act of 2014 (MPRA), contained in Division O of the Consolidated and Further Continuing Appropriations Act, 2015, P.L. 113-235, permits plan sponsors of multiemployer plans to suspend benefits if certain conditions are satisfied. (New)		
6			Temporary regulations, T.D. 9723 , 2015-31 I.R.B. 84 (80 F.R 35207), provide guidance to enable plan sponsors of multiemployer plans to suspend benefits if certain conditions are satisfied. (New)		