



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

September 25, 2024

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GENIN-113059-24

Number: **2024-0016**
Release Date: 9/27/2024

Index Number: 401.29-00

Via Regular Mail

Dear _____ :

This is in response to your letter sent to Rachel Levy, Associate Chief Counsel (Employee Benefits, Exempt Organizations, Employment Taxes), on May 14, 2024, concerning alleged unlawful actions of a 401(k) plan. In your letter, you requested that “the Office of General Counsel commence or instruct the appropriate unit within the IRS to commence a thorough investigation” of the 401(k) plan at issue.

If you wish to make a referral to the IRS concerning this 401(k) plan, submit Form 13909, Tax-Exempt Organization Complaint (Referral). You may submit this form electronically at [IRS.gov/dmaf/form/13909](https://www.irs.gov/dmaf/form/13909). Alternatively, you can mail or e-mail the Form 13909. You can find tax forms, instructions, and publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAXFORM (800-829-3676).

If you have any questions, please contact _____ at _____.

Sincerely,

Senior Technician Reviewer
(Employee Benefits, Exempt Organizations,
and Employment Taxes)