

Navigating New and Anticipated Corrections Guidance for Retirement Plans

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While tax season is now in the rearview mirror for working Americans, there are pressing matters for retirement savings plan sponsors and their advisers to consider.

To maintain tax-qualified status, qualified retirement plans must comply with the Internal Revenue Code in both form and operation. With the increasing complexity of regulation and administration, errors are inevitable. Fortunately, many errors can be corrected under the Internal Revenue Service's (IRS) Employee Plans Compliance Resolutions System (EPCRS) to avoid disqualification. Over the years, the IRS has modified EPCRS — providing expanded opportunities for correcting without IRS approval.

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