

## EB Flash: IRS Allows Timely Filed Cash Balance/Hybrid Plan Determination Letter Requests to Supplement Applications

Employee Benefits Alert

**08.27.2020**

The Internal Revenue Service (IRS) has [announced](#) that hybrid plans (including cash balance plans) that meet the August 31st application deadline can supplement their applications through the end of the year.

The announcement responds to coronavirus-related delays that practitioners and plan sponsors have experienced in collecting documents and information for the application submissions.

Under [Revenue Procedure 2019-20](#), the IRS determination letter program was expanded to allow individually designed statutory hybrid plans to submit determination letter applications during the 12-month period ending on August 31, 2020.

In yesterday's announcement, the IRS explains that applications submitted by the August 31, 2020, deadline will need to contain, at a minimum, the following documents:

- [Form 5300](#), Application for Determination of Employee Benefit Plan;
- [Form 8717](#), User Fee for Employee Plan Determination Letter Request, with appropriate user fee; and
- [Form 8821](#), Tax Information Authorization, or [Form 2848](#), Power of Attorney, if applicable.

The cover letter to the application must state that the application is made pursuant to Rev. Proc. 2019-20 Amended Hybrid Plan. Additionally, the applicant should provide an address or fax number to which the IRS can send an Application Identification sheet for additional documents that will need to accompany any further documents or information related to the determination letter application sent to the IRS.

The IRS says it will not review for completeness any hybrid plan determination letter applications that contain the required statements until at least January 1, 2021.

The full text of the IRS announcement, which provides additional details on the application and review process, is [posted here](#).

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